GENERAL

BUDGET ESTIMATE

OF

INDIA

FOR THE YEAR

1890-91.

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Principal Heads of Revenue—									
I.—Land Revenue	6	116	172	270	326	446	534	604	702
II.—Opium	6	116	172	270	326	447	535	...	703
III.—Salt	7	...	173	...	327	...	...	604	703
IV.—Stamps	7	116	173	270	327	447	535	605	704
V.—Excise	8	117	173	271	327	448	535	605	705
VI.—Provincial Rates	8	117	174	271	327	448	535	605	707
VII.—Customs	...	...	174	....	328	...	...	605	708
VIII.—Assessed Taxes	9	117	174	271	328	449	536	606	708
IX.—Forest	9	117	175	271	328	449	536	606	709
X.—Registration	9	118	176	272	329	452	536	607	710
XI.—Tributes from Native States	10	118	177	272	...	...	537	607	711
Interest—									
XII.—Interest	11	118	178	272	329	452	537	607	712
Post Office, Telegraph, and Mint—									
XIII.—Post Office	11	119	178	272	330	...	537	608	713
XIV.—Telegraph	12	...	...	...	...	...	...	...	...
XV.—Mint	12	...	...	...	...	...	...	...	713
Receipts by Civil Departments—									
XVIA.—Law and Justice—Courts of Law	12	119	178	273	330	452	537	608	714
XVIB.—Law and Justice—Jails	12	119	178	273	330	453	537	608	714
XVII.—Police	13	119	179	273	331	453	538	608	714
XVIII.—Marine	14	...	179	273	331	...	...	608	716
XIX.—Education	14	120	180	274	331	454	538	609	716
XX.—Medical	14	120	180	274	332	455	539	609	717
XXI.—Scientific and other Minor Departments	15	120	180	274	332	455	539	609	717
Miscellaneous—									
XXII.—Receipts in Aid of Superannuation, &c.	15	120	181	274	332	456	539	610	718
XXIII.—Stationery and Printing	16	121	181	275	332	456	540	610	718
XXIV.—Exchange	16	...	...	...	...	...	...	...	...
XXV.—Miscellaneous	16	121	181	275	333	457	540	610	719
Irrigation—									
XXIX.—Major Works:—									
Direct Receipts	...	...	...	...	...	458	540	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	458	540	611	720
XXX.—Minor Works and Navigation	...	...	182	...	334	458	540	...	...
Buildings and Roads—									
XXXII.—Civil Works	17	121	182	275	334	458	541	611	720

N.B.—The number of reference pages put in here

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Expenditure.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.
CIVIL.	Page.	Page.	Page.	Page.	Page.	Page.	Page.	Page.	Page.
Direct Demands on the Revenues—									
1.—Refunds and Drawbacks	18	122	183	276	335	459	542	612	721
2.—Assignments and Compensations	18	122	...	276	336	459	542	613	721
Charges in respect of collection, *viz.*—									
3.—Land Revenue	19	123	184	277	336	460	542	613	724
4.—Opium	22	...	...	...	342	...	...	...	733
5.—Salt	23	...	191	...	345	...	...	621	734
6.—Stamps	25	126	191	282	346	465	546	...	740
7.—Excise	26	126	192	283	347	466	547	623	742
8.—Provincial Rates	...	...	193	284	349	467	548	623	745
9.—Customs	...	...	193	...	349	...	...	624	745
10.—Assessed Taxes	27	127	197	284	354	467	548	625	750
11.—Forest	27	128	197	284	354	467	548	625	751
12.—Registration	29	129	200	285	355	470	549	628	756
Interest—									
13.—Interest on Debt, other than that charged to Railways and Irrigation Works	30	130	200	286	357	470	550	629	757
14.—Interest on other Obligations	31	130	200	287	357	470	550	629	757
Post Office, Telegraph, and Mint—									
15.—Post Office	32	130	200	287	357	471	550	629	758
16.—Telegraph	38	...	...	...	...	...	...	...	...
17.—Mint	38		...	...	...	...	...	...	759
Salaries and Expenses of Civil Departments—									
18.—General Administration	40	130	201	288	358	471	551	630	760
19A.—Law and Justice—Courts of Law	50	133	206	290	363	476	555	635	769
19B.—Law and Justice—Jails	53	136	212	292	372	481	559	644	781
20.—Police	58	138	218	295	377	484	562	647	786
21.—Marine	66	...	228	299	387	...	...	653	800
22.—Education	66	143	234	301	391	490	566	653	802
23.—Ecclesiastical	70	149	239	305	406	495	572	667	812
24.—Medical	72	150	240	305	407	496	572	668	813
25.—Political	76	153	244	309	414	501	577	674	824
26.—Scientific and other Minor Departments	79	153	245	311	415	503	579	676	836
Miscellaneous Civil Charges—									
27.—Territorial and Political Pensions	96	155	248	312	420	505	582	680	842
28.—Civil Furlough and Absentee Allowances	97	...	...	313	422	508	582	682	845
29.—Superannuation Allowances and Pensions	98	156	249	313	422	508	582	682	845
30.—Stationery and Printing	99	156	249	313	423	509	584	683	846
32.—Miscellaneous	102	157	250	314	426	511	585	685	849
Famine Relief and Insurance—									
33.—Famine Relief	...	...	...	...	427	...	...	686	...
36.—Reduction of Debt	102	...	...	...	...	...	...	...	...
Railway Revenue Account—									
38.—State Railways: Interest on Debt	102	...	251	...	427	...	586	...	...
Irrigation—									
42.—Major Works:									
Working Expenses	...	...	...	...	...	512	586	...	...
Interest on Debt	103	...	...	...	427	512	...	...	...
43.—Minor Works and Navigation	...	...	252	...	428	512	586	...	...
Buildings and Roads—									
45.—Civil Works	103	158	252	315	428	513	587	686	852
Numerical Strength of Sanctioned Establishments	105	161	253	317	429	515	589	687	855

are those entered at foot of the Estimates.

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GENERAL BUDGET ESTIMATE OF INDIA

FOR THE YEAR 1890-91.

GENERAL ABSTRACT OF THE REVENUE AND RECEIPTS OF INDIA, IN INDIA AND ~~IN ENGLAND~~.

HEADS OF REVENUE AND RECEIPTS.	Accounts, 1888-89.	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Increase + Decrease — of Revised, as compared with Budget Estimate, 1889-90.	Increase + Decrease — of Budget, 1890-91, as compared with Revised Estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—						
I.—Land Revenue	23,01,64,040	23,39,17,000	23,81,73,000	23,87,44,000	+42,56,000	+5,71,000
II.—Opium	8,56,23,190	8,26,00,000	8,54,64,000	8,20,33,000	+28,64,000	—34,31,000
III.—Salt	7,67,56,340	8,02,99,000	8,19,25,000	8,23,35,000	+16,26,000	+4,10,000
IV.—Stamps	3,92,70,880	3,95,95,000	4,06,05,000	4,03,49,000	+10,10,000	—2,56,000
V.—Excise	4,70,53,460	4,72,73,000	4,83,74,000	4,84,45,000	+11,01,000	+71,000
VI.—Provincial Rates	3,05,42,540	3,25,80,000	3,34,58,000	3,34,94,000	+8,78,000	+36,000
VII.—Customs	1,33,27,840	1,41,84,000	1,48,73,000	1,56,11,000	+6,89,000	+7,38,000
VIII.—Assessed Taxes	1,52,09,400	1,51,53,000	1,56,71,000	1,55,87,000	+5,18,000	—84,000
IX.—Forest	1,34,90,470	1,25,96,000	1,44,64,000	1,41,44,000	+17,68,000	—3,20,000
X.—Registration	33,17,120	33,11,000	34,67,000	34,55,000	+1,56,000	—12,000
XI.—Tributes from Native States	74,52,330	78,30,000	77,74,000	77,62,000	—56,000	—12,000
TOTAL	54,22,07,610	56,94,38,000	58,42,48,000	58,19,59,000	+1,48,10,000	—22,89,000
XII.—Interest	84,18,220	73,42,000	86,77,000	78,99,000	+13,35,000	—7,78,000
Post Office, Telegraph, and Mint—						
XIII.—Post Office	1,28,15,400	1,34,80,000	1,30,43,000	1,38,62,000	—4,37,000	+8,19,000
XIV.—Telegraph	74,21,480	75,21,000	76,83,000	79,32,000	+1,62,000	+2,49,000
XV.—Mint	22,11,380	22,86,000	26,71,000	24,40,000	+3,85,000	—2,31,000
TOTAL	2,24,48,260	2,32,87,000	2,33,97,000	2,42,34,000	+1,10,000	+8,37,000
Receipts by Civil Departments—						
XVIA.—Law and Justice—Courts of Law	33,63,070	32,68,000	34,83,000	34,18,000	+2,15,000	—65,000
XVIB.—Law and Justice—Jails	25,93,040	27,01,000	27,58,000	28,93,000	+57,000	+1,35,000
XVII.—Police	35,29,970	34,60,000	36,72,000	35,81,000	+2,12,000	—91,000
XVIII.—Marine	21,17,660	18,47,000	18,96,000	19,24,000	+49,000	+28,000
XIX.—Education	21,21,210	21,24,000	20,27,000	20,44,000	—97,000	+17,000
XX.—Medical	6,19,340	5,62,000	5,97,000	6,15,000	+35,000	+18,000
XXI.—Scientific and other Minor Departments	7,35,320	6,80,000	7,54,000	7,40,000	+74,000	—14,000
TOTAL	1,50,79,610	1,46,42,000	1,52,87,000	1,52,15,000	+5,45,000	+28,000
Miscellaneous—						
XXII.—Receipts in aid of Superannuation, &c.	39,05,590	41,51,000	37,15,000	36,29,000	—4,36,000	—86,000
XXIII.—Stationery and Printing	6,83,650	6,56,000	6,99,000	7,28,000	+43,000	+29,000
XXIV.—Exchange	95,14,530	52,73,000	45,34,000	44,35,000	—7,39,000	—99,000
XXV.—Miscellaneous	38,24,010	33,23,000	43,07,000	36,38,000	+9,84,000	—6,69,000
TOTAL	1,79,27,780	1,34,03,000	1,32,55,000	1,24,30,000	—1,48,000	—8,25,000
Railways—						
XXVI.—State Railways (gross Receipts)	11,82,71,200	13,10,35,000	13,36,03,000	13,77,73,000	+25,68,000	+41,70,000
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,65,08,080	3,56,00,000	3,10,00,000	3,34,20,000	—46,00,000	+24,20,000
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	4,27,680	2,30,000	4,30,000	3,21,000	+2,00,000	—1,09,000
TOTAL	15,52,06,960	16,68,65,000	16,50,33,000	17,15,14,000	—18,32,000	+64,81,000
Irrigation—						
XXIX.—Major Works: Direct Receipts	1,06,18,020	1,09,01,000	1,15,10,000	1,17,39,000	+6,09,000	+2,29,000
Portion of Land Revenue due to Irrigation	67,10,410	62,94,000	66,94,000	68,81,000	+4,00,000	+1,87,000
XXX.—Minor Works and Navigation	16,78,750	16,98,000	16,49,000	17,30,000	—49,000	+81,000
TOTAL	1,90,07,180	1,88,93,000	1,98,53,000	2,03,50,000	+9,60,000	+4,97,000
Buildings and Roads—						
XXXI.—Military Works	4,25,440	3,89,000	4,04,000	3,80,000	+15,000	—24,000
XXXII.—Civil Works	56,22,090	56,48,000	60,88,000	55,14,000	+4,40,000	—5,74,000
TOTAL	60,47,530	60,37,000	64,92,000	58,94,000	+4,55,000	—5,98,000
Receipts by Military Departments—						
XXXIII.—Army: Effective	98,91,830	87,85,000	95,32,000	90,87,000	+7,47,000	—4,45,000
Non-effective	7,31,800	6,61,000	6,89,000	7,39,000	+28,000	+50,000
TOTAL	1,06,23,630	94,46,000	1,02,21,000	98,26,000	+7,75,000	—3,95,000
TOTAL REVENUES	81,69,66,780	82,93,53,000	84,63,63,000	84,93,21,000	+1,70,10,000	+29,58,000

NET INCREASE OF REVENUE AND RECEIPTS IN 1890-91, R29,58,000.

The following is the Estimated Cost of collecting the undermentioned Revenues:—

LAND REVENUE	15·554 PER CENT.	SALT	5·502 PER CENT.	EXCISE	3·563 PER CENT.
OPIUM	28·096 „	STAMPS	3·546 „	CUSTOMS	8·878 „

NET INCREASE OF EXPENDITURE IN 1890-91, R1,83,51,000.

CALCUTTA,
The 21st March 1890.

GENERAL BUDGET

FOR THE

GENERAL ABSTRACT OF EXPENDITURE CHARGEABLE ON THE

HEADS OF EXPENDITURE.	Accounts, 1888-89.	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Increase + Decrease — of Revised, as compared with Budget Estimate, 1889-90.	Increase + Decrease — of Budget, 1890-91, as compared with Revised Estimate, 1889-90.
Direct Demands on the Revenues—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds and Drawbacks	22,86,180	22,11,000	23,90,000	21,96,000	+1,79,000	—1,94,000
2.—Assignments and Compensations	1,48,62,350	1,54,14,000	1,55,14,000	1,51,30,000	+1,00,000	—3,84,000
Charges in respect of Collection, *viz.*:—						
3.—Land Revenue	3,51,39,570	3,62,91,000	3,63,29,000	3,71,34,000	+38,000	+8,05,000
4.—Opium (including cost of production)	2,59,79,050	2,36,43,000	1,05,55,000	2,30,48,000	—70,88,000	+64,93,000
5.—Salt (including cost of production)	41,29,790	46,20,000	42,09,000	45,30,000	—4,11,000	+3,21,000
6.—Stamps	15,41,720	13,43,000	13,47,000	14,31,000	+4,000	+84,000
7.—Excise	13,79,410	15,12,000	15,42,000	17,26,000	...	+1,84,000
8.—Provincial Rates	5,93,830	6,05,000	5,49,000	4,35,000	—56,000	—1,14,000
9.—Customs	13,38,970	13,63,000	13,45,000	13,86,000	—38,000	+41,000
10.—Assessed Taxes	2,71,280	2,88,000	2,80,000	3,12,000	—8,000	+32,000
11.—Forest	79,20,000	80,13,000	81,57,000	84,79,000	+1,44,000	+3,22,000
12.—Registration	19,36,810	19,47,000	19,28,000	19,48,000	—19,000	+20,000
TOTAL	9,73,78,960	9,73,00,000	9,01,45,000	9,77,55,000	—71,55,000	+76,10,000
Interest—						
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	4,27,48,530	3,90,30,000	3,81,54,000	3,84,07,000	—8,76,000	+2,53,000
14.—Interest on other Obligations	43,74,060	45,56,000	44,09,000	45,56,000	—87,000	+87,000
TOTAL	4,71,22,590	4,35,86,000	4,26,23,000	4,29,63,000	—9,63,000	+3,40,000
Post Office, Telegraph, and Mint—						
15.—Post Office	1,34,24,520	1,40,28,000	1,36,61,000	1,41,99,000	—3,67,000	+5,38,000
16.—Telegraph	70,40,920	76,24,000	71,99,000	80,05,000	—4,25,000	+8,06,000
17.—Mint	9,99,670	10,31,000	11,91,000	10,82,000	+1,60,000	—1,09,000
TOTAL	2,14,65,110	2,26,83,000	2,20,51,000	2,32,86,000	—6,32,000	+12,35,000
Salaries and Expenses of Civil Departments—						
18.—General Administration	1,74,51,560	1,77,99,000	1,75,41,000	1,76,94,000	—2,58,000	+1,53,000
19A.—Law and Justice—Courts of Law	2,69,42,520	2,72,25,000	2,70,86,000	2,75,99,000	—1,39,000	+5,13,000
19B.—Law and Justice—Jails	83,41,830	84,18,000	85,26,000	88,79,000	+1,08,000	+3,53,000
20.—Police	3,75,42,940	3,94,50,000	3,88,62,000	3,94,92,000	—5,88,000	+6,30,000
21.—Marine (including River Navigation)	57,82,840	58,20,000	67,46,000	61,92,000	+9,26,000	—5,54,000
22.—Education	1,29,36,600	1,35,44,000	1,30,34,000	1,39,58,000	—5,10,000	+9,24,000
23.—Ecclesiastical	15,68,560	16,40,000	15,99,000	16,72,000	—41,000	+73,000
24.—Medical	77,22,330	79,28,000	78,14,000	81,03,000	—1,08,000	+2,89,000
25.—Political	75,61,930	68,20,000	71,90,000	73,11,000	+3,70,000	+1,21,000
26.—Scientific and other Minor Departments	42,84,320	42,74,000	44,27,000	50,68,000	+1,53,000	+6,41,000
TOTAL	13,01,35,430	13,29,12,000	13,28,25,000	13,59,68,000	—87,000	+31,43,000
Miscellaneous Civil Charges—						
27.—Territorial and Political Pensions	54,36,570	52,28,000	55,55,000	52,92,000	+3,27,000	—2,63,000
28.—Civil Furlough and Absentee Allowances	31,84,180	32,70,000	29,84,000	31,63,000	—2,86,000	+1,79,000
29.—Superannuation Allowances and Pensions	3,11,48,230	3,14,73,000	3,15,33,000	3,18,44,000	+60,000	+3,11,000
30.—Stationery and Printing	52,43,720	52,65,000	56,13,000	60,86,000	+3,48,000	+4,73,000
32.—Miscellaneous	38,31,060	29,96,000	28,02,000	30,69,000	—1,94,000	+2,67,000
TOTAL	4,88,43,760	4,82,32,000	4,84,87,000	4,94,54,000	+2,55,000	+9,67,000
Famine Relief and Insurance—						
33.—Famine Relief	77,990	2,05,000	10,00,000	1,05,000	+7,95,000	—8,95,000
35.—Construction of Protective Irrigation Works	7,05,370	8,00,000	7,40,000	6,50,000	—60,000	—90,000
36.—Reduction of Debt	...	...	43,35,000	52,45,000	+43,35,000	+9,10,000
TOTAL†	7,83,360	10,05,000	60,75,000	60,00,000	+50,70,000	—75,000
Carried over	34,57,29,210	34,57,18,000	34,22,06,000	35,54,26,000	—35,12,000	+1,32,20,000

* The "Interest on Debt" is distributed as follows:—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	4,27,48,530	3,90,30,000	3,81,54,000	3,84,07,000	—8,76,000	+2,53,000
Under Railway Revenue Account	3,61,82,810	4,09,11,000	4,09,54,000	4,32,42,000	+43,000	+22,88,000
Under Irrigation	1,04,07,170	1,06,51,000	1,06,11,000	1,08,32,000	—40,000	+2,21,000
TOTAL	8,93,38,510	9,05,92,000	8,97,19,000	9,24,81,000	—8,73,000	+27,62,000

† The following further sums, which are included under XXVI and 38 State Railways, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	Accounts, 1888-89. Rs.	Revised Estimate, 1889-90. Rs.	Budget Estimate, 1890-91. Rs.
Indian Midland Railway	21,08,860	21,46,000	18,19,000
Bengal-Nagpur Railway	21,92,960	24,35,000	25,09,000
TOTAL	43,01,820	45,81,000	43,28,000

ESTIMATE OF INDIA

YEAR 1890-91.

REVENUES OF INDIA, IN INDIA AND IN ENGLAND.

HEADS OF EXPENDITURE.	Accounts, 1888-89.	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Increase + Decrease — of Revised, as compared with Budget Estimate, 1889-90.	Increase + Decrease — of Budget, 1890-91, as compared with Revised Estimate, 1889-90.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Brought forward	34,57,29,210	34,57,18,000	34,22,00,000	35,54,26,000	—35,12,000	+1,32,20,000
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	2,24,010	1,02,000	59,000	48,000	—43,000	—11,000
Railway Revenue Account—						
38.—State Railways: Working Expenses	6,05,92,560	6,87,41,000	6,79,57,000	7,09,60,000	—7,84,000	+30,03,000
Interest on Debt	3,59,88,660	4,02,18,000	3,99,97,000	4,12,64,000	—2,21,000	+12,67,000
Annuities in purchase of Railways	2,47,42,150	2,47,26,000	2,44,73,000	2,45,14,000	—2,53,000	+41,000
Interest chargeable against Companies on Advances	...	6,93,000	7,63,000	17,84,000	+70,000	+10,21,000
Interest on Capital deposited by Companies	94,93,990	1,01,62,000	99,17,000	98,97,000	—2,45,000	—20,000
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	61,45,400	65,00,000	46,79,000	56,90,000	—18,21,000	+10,11,000
Interest	3,95,91,070	3,43,91,000	3,39,90,000	3,44,37,000	—4,01,000	+4,47,000
40.—Subsidized Companies: Land, &c.	2,80,710	8,75,000	7,41,000	5,20,000	—1,34,000	—2,21,000
41.—Miscellaneous Railway Expenditure	7,06,340	8,25,000	15,52,000	11,13,000	+7,27,000	—4,39,000
TOTAL	17,75,40,880	18,71,31,000	18,40,69,000	19,01,79,000	—30,62,000	+ 61,10,000
Irrigation—						
42.—Major Works: Working Expenses	72,16,760	69,19,000	72,43,000	72,88,000	+3,24,000	+45,000
Interest on Debt	1,04,07,170	1,06,51,000	1,06,11,000	1,08,32,000	—40,000	+2,21,000
43.—Minor Works and Navigation	86,05,710	85,77,000	92,39,000	92,74,000	+6,62,000	+35,000
TOTAL	2,62,29,640	2,61,47,000	2,70,93,000	2,73,94,000	+9,46,000	+3,01,000
Buildings and Roads—						
44.—Military Works	1,10,82,060	1,15,74,000	1,15,80,000	1,16,07,000	+6,000	+27,000
45.—Civil Works	4,20,25,260	4,32,50,000	4,28,14,000	4,55,66,000	—4,36,000	+27,52,000
TOTAL	5,31,07,320	5,48,24,000	5,43,94,000	5,71,73,000	—4,30,000	+27,79,000
Army Services—						
46.—Army: Effective	16,50,73,120	17,08,54,000	17,04,63,000	17,51,92,000	—3,91,000	+47,29,000
Non-effective	3,79,45,290	3,88,93,000	3,88,73,000	3,98,59,000	—20,000	+9,86,000
TOTAL	20,30,18,410	20,97,47,000	20,93,36,000	21,50,51,000	—4,11,000	+57,15,000
Special Defence Works—						
47.—Special Defence Works	78,95,950	1,10,29,000	75,84,000	89,23,000	—34,45,000	+13,39,000
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	81,37,45,420	83,46,98,000	82,47,41,000	85,41,94,000	—99,57,000	+2,94,53,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	34,31,400	2,12,000	38,51,000	77,000	+36,39,000	—37,74,000
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	*5,80,220*	*66,20,000*	*3,26,000*	*76,54,000*	+62,94,000	—73,28,000
Total Expenditure charged against Revenue	81,65,96,600	82,82,90,000	82,82,66,000	84,66,17,000	—24,000	+1,83,51,000
Surplus (+) or Deficit (—)	+3,70,180	+10,63,000	+1,80,97,000	+27,04,000	+1,70,34,000	—1,53,93,000
Expenditure not charged to Revenue—						
Capital Outlay on Railways and Irrigation Works—						
48.—State Railways: Construction	1,17,81,110	3,56,20,000	3,06,62,000	3,20,00,000	—49,58,000	+13,38,000
49.—Irrigation Works	45,98,900	52,75,000	40,19,000	55,00,000	—12,56,000	+14,81,000
TOTAL	1,63,80,010	4,08,95,000	3,46,81,000	3,75,00,000	—62,14,000	+28,19,000
50.—Capital charge involved in Redemption of Liabilities	10,33,60,490	...	...	4,69,50,000	...	+4,69,50,000

GENERAL BUDGET

REVENUE AND

STATEMENT OF THE ESTIMATED REVENUE AND RECEIPTS OF

FROM 1ST APRIL 1890

HEADS OF REVENUE AND RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
	Vide Detailed Estimate, page 2.	*Vide* Detailed Estimate, page 112.	*Vide* Detailed Estimate, page 168.	*Vide* Detailed Estimate, page 206.	
	Rs.	Rs.	Rs.	Rs.	
Principal Heads of Revenue—					
I.—Land Revenue	13,42,000	66,53,000	1,97,40,000	45,13,000	1
II.—Opium	2,000	2,20,000	3,94,000	3,72,000	2
III.—Salt	1,99,00,000	...	13,78,000	...	3
IV.—Stamps	4,48,000	15,76,000	12,44,000	7,60,000	4
V.—Excise	8,75,000	25,50,000	41,05,000	23,15,000	5
VI.—Provincial Rates	79,000	9,14,000	8,96,000	5,31,000	6
VII.—Customs	...	...	59,75,000	...	7
VIII.—Assessed Taxes	21,15,000	4,50,000	5,21,000	2,19,000	8
IX.—Forest	3,23,000	12,15,000	39,50,000	3,05,000	9
X.—Registration	17,000	98,000	46,000	35,000	10
XI.—Tributes from Native States	22,20,000	2,38,000	3,71,000	...	11
TOTAL	2,73,21,000	1,39,14,000	3,86,20,000	90,50,000	12
XII.—Interest	26,00,000	30,000	27,000	2,000	13
Post Office, Telegraph, and Mint—					
XIII.—Post Office	1,37,92,000	8,000	...	...	14
XIV.—Telegraph	76,93,000	...	...	...	15
XV.—Mint	10,00,000	...	...	...	16
TOTAL	2,24,85,000	8,000	...	...	17
Receipts by Civil Departments—					
XVIA.—Law and Justice—Courts of Law	65,000	1,29,000	4,99,000	70,000	18
XVIB.—Law and Justice—Jails	3,12,000	3,47,000	3,54,000	68,000	19
XVII.—Police	8,000	1,77,000	3,96,000	1,07,000	20
XVIII.—Marine	7,65,000	...	2,25,000	...	21
XIX.—Education	12,000	1,48,000	43,000	41,000	22
XX.—Medical	6,000	13,000	22,000	1,000	23
XXI.—Scientific and other Minor Departments	52,000	16,000	2,000	56,000	24
TOTAL	12,20,000	8,30,000	15,41,000	3,43,000	25
Miscellaneous—					
XXII.—Receipts in aid of Superannuation, &c.	8,52,000	61,000	36,000	20,000	26
XXIII.—Stationery and Printing	1,50,000	18,000	44,000	3,000	27
XXIV.—Exchange	44,35,000	...	...	...	28
XXV.—Miscellaneous	2,16,000	80,000	4,18,000	62,000	29
TOTAL	56,53,000	1,59,000	4,98,000	85,000	30
Railways—					
XXVI.—State Railways (Gross Receipts)	6,41,75,000	42,70,000	56,00,000	72,000	31
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,34,20,000	...	...	...	32
XXVIII.—Subsidized Companies (Repayment of Advances of Interest).	...	...	...	...	33
TOTAL	9,75,95,000	42,70,000	56,00,000	72,000	34
Irrigation—					
XXIX.—Major Works: Direct Receipts	...	...	...	...	35
Portion of Land Revenue due to Irrigation	...	...	...	...	36
XXX.—Minor Works and Navigation	57,000	...	65,000	...	37
TOTAL	57,000	...	65,000	...	38
Buildings and Roads—					
XXXI.—Military Works	2,26,000	3,000	28,000	3,000	39
XXXII.—Civil Works	65,000	1,35,000	1,71,000	1,40,000	40
TOTAL	2,91,000	1,38,000	1,99,000	1,43,000	41
Receipts by Military Departments—					
XXXIII.—Army: Effective	51,53,000	...	...	...	42
Non-effective	2,78,000	...	...	...	43
TOTAL	54,31,000	...	...	...	44
TOTAL REVENUES	16,26,53,000	1,93,49,000	4,65,50,000	96,95,000	45

N. B.—The pages referred to in these columns

* This column shows, under the several heads of Revenue and Expenditure which include transactions in England, the Exchange

ESTIMATE OF INDIA.

RECEIPTS, 1890-91.

THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND, TO 31ST MARCH 1891.

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Exchange.*	Grand Total.
	Vide Detailed Estimate, page 322	*Vide* Detailed Estimate, page 442.	*Vide* Detailed Estimate, page 530.	*Vide* Detailed Estimate, page 600.	*Vide* Detailed Estimate, page 698.				
	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,82,79,000	5,84,76,000	2,24,47,000	4,45,73,000	4,27,21,000	23,87,44,000	...	...	23,87,44,000
2	6,10,40,000	4,75,000	30,000	...	1,95,00,000	8,20,33,000	...	...	8,20,33,000
3	2,26,00,000	...	...	1,79,57,000	2,05,00,000	8,23,35,000	...	...	8,23,35,000
4	1,42,00,000	67,50,000	38,71,000	63,00,000	52,00,000	4,03,49,000	...	...	4,03,49,000
5	1,02,00,000	56,00,000	16,00,000	1,13,00,000	99,00,000	4,84,45,000	...	...	4,84,45,000
6	79,95,000	91,25,000	39,11,000	71,83,000	28,60,000	3,34,94,000	...	...	3,34,94,000
7	43,60,000	...	...	18,86,000	34,00,000	1,56,11,000	...	...	1,56,11,000
8	40,50,000	21,60,000	11,22,000	15,50,000	34,00,000	1,55,87,000	...	...	1,55,87,000
9	7,70,000	15,42,000	10,25,000	15,75,000	34,39,000	1,41,44,000	...	...	1,41,44,000
10	11,50,000	3,75,000	2,29,000	10,30,000	4,75,000	34,55,000	...	...	34,55,000
11	...	...	2,78,000	34,49,000	12,06,000	77,62,000	...	...	77,62,000
12	16,46,34,000	8,45,03,000	3,45,13,000	9,68,03,000	11,26,01,000	58,19,59,000	...	...	58,19,59,000
13	14,66,000	1,67,000	2,22,000	3,64,000	21,22,000	70,00,000	6,20,000	2,79,000	78,99,000
14	16,000	...	44,000	...	2,000	1,38,62,000	...	...	1,38,62,000
15	1,000	...	...	...	3,000	76,97,000	1,62,000	73,000	79,32,000
16	...	...	...	...	14,40,000	24,40,000	...	...	24,40,000
17	17,000	...	44,000	...	14,45,000	2,39,99,000	1,62,000	73,000	2,42,34,000
18	7,84,000	5,10,000	4,43,000	5,38,000	3,80,000	34,18,000	...	...	34,18,000
19	8,37,000	3,60,000	2,23,000	1,83,000	2,09,000	28,93,000	...	...	28,93,000
20	8,44,000	3,60,000	7,02,000	3,87,000	6,00,000	35,81,000	...	...	35,81,000
21	8,76,000	...	...	2,000	56,000	19,24,000	...	...	19,24,000
22	5,99,000	2,28,000	64,000	3,01,000	6,08,000	20,44,000	...	...	20,44,000
23	1,50,000	1,38,000	34,000	99,000	1,14,000	5,77,000	26,000	12,000	6,15,000
24	1,66,000	1,00,000	1,06,000	1,86,000	52,000	7,36,000	3,000	1,000	7,40,000
25	42,56,000	16,96,000	15,72,000	16,96,000	20,19,000	1,51,73,000	29,000	13,000	1,52,15,000
26	2,36,000	1,59,000	1,33,000	2,73,000	4,28,000	21,98,000	9,87,000	4,44,000	36,29,000
27	2,13,000	63,000	62,000	1,05,000	70,000	7,28,000	...	...	7,28,000
28	...	...	...	...	..	44,35,000	...	...	44,35,000
29	11,66,000	3,72,000	1,69,000	7,11,000	4,08,000	36,02,000	25,000	11,000	36,38,000
30	16,15,000	5,94,000	3,64,000	10,89,000	9,06,000	1,09,63,000	10,12,000	4,55,000	1,24,30,000
31	1,51,36,000	1,31,85,000	2,71,12,000	31,20,000	51,00,000	13,77,70,000	2,000	1,000	13,77,73,000
32	...	...	...	...	...	3,34,20,000	...	...	3,34,20,000
33	...	...	...	3,21,000	...	3,21,000	...	...	3,21,000
34	1,51,36,000	1,31,85,000	2,71,12,000	34,41,000	51,00,000	17,15,11,000	2,000	1,000	17,15,14,000
35	14,50,000	49,01,000	46,90,000	2,47,000	4,51,000	1,17,39,000	...	...	1,17,39,000
36	...	8,74,000	4,22,000	46,32,000	9,53,000	68,81,000	...	...	68,81,000
37	9,34,000	1,51,000	2,25,000	1,12,000	1,86,000	17,30,000	...	...	17,30,000
38	23,84,000	59,26,000	53,37,000	49,91,000	15,90,000	2,03,50,000	...	...	2,03,50,000
39	...	1,000	6,000	30,000	87,000	3,80,000	...	...	3,80,000
40	8,09,000	9,13,000	6,66,000	10,48,000	12,19,000	51,66,000	2,40,000	1,08,000	55,14,000
41	8,09,000	9,14,000	6,72,000	10,78,000	13,02,000	55,46,000	2,40,000	1,08,000	58,94,000
42	...	...	...	20,09,000	14,90,000	86,52,000	3,00,000	1,35,000	90,87,000
43	...	...	...	2,20,000	1,10,000	6,08,000	90,000	41,000	7,39,000
44	...	...	...	22,29,000	16,00,000	92,60,000	3,90,000	1,76,000	98,26,000
45	19,03,17,000	10,69,85,000	6,98,36,000	11,16,91,000	12,86,85,000	84,57,61,000	24,55,000	11,05,000	84,93,21,000

are those entered at foot of the Estimates.
thereon calculated in accordance with the average rate estimated to be obtained, for Bills and Telegraphic transfers sold during the year.

GENERAL BUDGET

EXPEND

STATEMENT OF THE ESTIMATED EXPENDITURE OF

FROM 1ST APRIL 1890

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
	Vide Detailed Estimate, page 4.	*Vide* Detailed Estimate, page 114.	*Vide* Detailed Estimate, page 170.	*Vide* Detailed Estimate, page 268.	
	Rs.	Rs.	Rs.	Rs.	
Direct Demands on the Revenues—					
1.—Refunds and Drawbacks	46,000	19,000	2,26,000	17,000	1
2.—Assignments and Compensations	30,92,000	68,000	...	37,000	2
Charges in respect of Collection, *viz.*:—					
3.—Land Revenue	6,25,000	17,06,000	36,74,000	9,88,000	3
4.—Opium (including cost of production)	13,000	...	...	...	4
5.—Salt (including cost of production)	12,00,000	...	11,000	...	5
6.—Stamps	—5,26,000	38,000	45,000	30,000	6
7.—Excise	15,000	65,000	33,000	17,000	7
8.—Provincial Rates	...	...	44,000	3,000	8
9.—Customs	...	...	1,65,000	...	9
10.—Assessed Taxes	...	1,000	19,000	1,000	10
11.—Forest	3,23,000	8,00,000	15,30,000	2,60,000	11
12.—Registration	6,000	44,000	19,000	24,000	12
Total	47,94,000	27,41,000	57,66,000	13,77,000	13
Interest—					
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	17,47,000	28,000	22,000	1,000	14
14.—Interest on other Obligations	38,22,000	2,000	5,000	...	15
Total	55,69,000	30,000	27,000	1,000	16
Post Office, Telegraph, and Mint—					
15.—Post Office	1,18,30,000	58,000	1,28,000	39,000	17
16.—Telegraph	58,60,000	...	...	...	18
17.—Mint	4,74,000	...	...	...	19
Total	1,81,64,000	58,000	1,28,000	39,000	20
Salaries and Expenses of Civil Departments—					
18.—General Administration	42,61,000	4,49,000	10,51,000	2,56,000	21
19A.—Law and Justice—Courts of Law	2,33,000	7,59,000	20,90,000	5,51,000	22
19B.—Law and Justice—Jails	13,67,000	6,12,000	12,60,000	1,05,000	23
20.—Police	5,33,000	14,00,000	1,19,01,000	10,00,000	24
21.—Marine (including River Navigation)	28,76,000	...	5,44,000	2,60,000	25
22.—Education	1,64,000	6,76,000	5,41,000	3,53,000	26
23.—Ecclesiastical	1,75,000	45,000	87,000	22,000	27
24.—Medical	2,12,000	3,47,000	4,30,000	2,47,000	28
25.—Political	42,30,000	16,000	3,49,000	53,000	29
26.—Scientific and other Minor Departments	23,95,000	1,20,000	2,12,000	74,000	30
Total	1,64,46,000	44,24,000	1,84,65,000	29,21,000	31
Miscellaneous Civil Charges—					
27.—Territorial and Political Pensions	4,23,000	2,82,000	1,56,000	17,000	32
28.—Civil Furlough and Absentee Allowances	2,000	...	...	...	33
29.—Superannuation Allowances and Pensions	6,84,000	2,10,000	2,43,000	73,000	34
30.—Stationery and Printing	—7,48,000	1,66,000	4,05,000	70,000	35
32.—Miscellaneous	2,80,000	60,000	1,50,000	79,000	36
Total	6,41,000	7,18,000	9,54,000	2,39,000	37
Famine Relief and Insurance—					
33.—Famine Relief	...	...	...	...	38
35.—Construction of Protective Irrigation Works	5,000	...	...	...	39
36.—Reduction of Debt	52,45,000	...	...	...	40
Total	52,50,000	...	...	...	41
Carried over	5,08,64,000	79,71,000	2,53,40,000	45,77,000	42
* The "Interest on Debt" is distributed as follows:—					
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	17,47,000	28,000	22,000	1,000	1
Under Railway Revenue Account	(b) 2,39,94,000	...	11,42,000	...	2
Under Irrigation	56,49,000	...	...	...	3
Total	3,13,90,000	28,000	11,64,000	1,000	4

N.B.—The pages referred to in these columns
(*a*) See foot-note
(*b*) Includes R1,94,000 charged to "Interest
(*c*) Includes R12,30,000 charged to "Interest

ITURE, 1890-91.

THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND,

TO 31ST MARCH 1891.

Number of item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England	Exchange.(a)	Grand Total.
	Vide Detailed Estimate, page 324.	*Vide* Detailed Estimate, page 444	*Vide* Detailed Estimate, page 532.	*Vide* Detailed Estimate, page 602	*Vide* Detailed Estimate, page 700.				
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,30,000	1,74,000	92,000	2,59,000	7,33,000	21,96,000	...	...	21,96,000
2	2,83,000	2,60,000	1,56,000	11,71,000	1,00,63,000	1,51,30,000	...	...	1,51,30,000
3	36,39,000	76,37,000	38,04,000	82,61,000	67,88,000	3,71,22,000	8,000	4,000	3,71,34,000
4	2,30,0[illegible],000	...	...	...	26,000	2,30,39,000	6,000	3,000	2,30,48,000
5	66,000	...	...	18,00,000	14,52,000	45,29,000	1,000	...	45,30,000
6	9,25,000	1,04,000	1,76,000	1,55,000	2,18,000	8,55,000	3,97,000	1,79,000	14,31,000
7	6,19,000	1,20,000	56,000	4,50,000	3,50,000	17,25,000	1,000	...	17,26,000
8	3,25,000	7,000	7,000	...	49,000	4,35,000	...	...	4,35,000
9	5,50,000	...	..	1,68,000	5,00,000	13,83,000	2,000	1,000	13,86,000
10	1,92,000	18,000	13,000	16,000	52,000	3,12,000	...	...	3,12,000
11	4,59,000	9,64,000	8,00,000	12,75,000	20,30,000	84,41,000	26,000	12,000	84,79,000
12	6,22,000	1,95,000	66,000	6,85,000	2,87,000	19,48,000	...	...	19,48,000
13	3,09,10,000	95,69,000	51,70,000	1,42,40,000	2,25,48,000	9,71,15,000	4,41,000	1,99,000	9,77,55,000
14	1,08,000	1,27,000	1,86,000	40,000	1,55,000	24,14,000	2,48,23,000	1,11,70,000	3,84,07,000
15	1,28,000	30,000	68,000	50,000	4,47,000	45,52,000	3,000	1,000	45,56,000
16	2,36,000	1,57,000	2,54,000	90,000	6,02,000	69,66,000	2,48,26,000	1,11,71,000	4,29,63,000
17	3,75,000	1,86,000	1,42,000	1,07,000	1,06,000	1,29,71,000	8,47,000	3,81,000	1,41,99,000
18	1,000	...	...	...	4,000	58,65,000	14,76,000	6,64,000	80,05,000
19	...	...	...	...	5,08,000	9,82,000	69,000	31,000	10,82,000
20	3,76,000	1,86,000	1,42,000	1,07,000	6,18,000	1,98,18,000	23,92,000	10,76,000	2,32,86,000
21	20,76,000	15,95,000	12,63,000	14,36,000	17,89,000	1,41,76,000	24,26,000	10,92,000	1,76,94,000
22	82,63,000	42,45,000	29,23,000	41,01,000	43,95,000	2,75,60,000	27,000	12,000	2,75,99,000
23	18,89,000	11,90,000	9,51,000	8,60,000	6,45,000	88,79,000	...	...	88,79,000
24	52,50,000	63,50,000	35,53,000	40,18,000	54,87,000	3,94,92,000	...	...	3,94,92,000
25	8,80,000	...	...	21,000	42,000	46,29,000	10,78,000	4,85,000	61,92,000
26	34,97,000	18,16,000	13,47,000	21,55,000	33,84,000	1,39,33,000	17,000	8,000	1,39,58,000
27	1,78,000	2,42,000	2,62,000	3,43,000	3,14,000	16,68,000	3,000	1,000	16,72,000
28	15,37,000	11,12,000	8,53,000	17,36,000	15,28,000	80,02,000	70,000	31,000	81,03,000
29	43,000	1,46,000	11,79,000	81,000	8,76,000	69,73,000	2,33,000	1,05,000	73,11,000
30	4,81,000	2,68,000	3,09,000	5,30,000	3,05,000	46,94,000	2,58,000	1,16,000	50,68,000
31	2,41,00,000	1,69,64,000	1,26,40,000	1,52,81,000	1,87,65,000	13,00,06,000	41,12,000	18,50,000	13,59,68,000
32	12,36,000	8,20,000	3,92,000	9,06,000	8,79,000	51,11,000	1,25,000	56,000	52,92,000
33	7,000	...	...	1,000	6,000	16,000	21,70,000	9,77,000	31,63,000
34	14,54,000	16,04,000	7,75,000	13,94,000	15,54,000	79,91,000	1,64,50,000	74,03,000	3,18,44,000
35	25,67,000	5,41,000	4,44,000	9,69,000	9,67,000	53,81,000	4,86,000	2,19,000	60,86,000
36	3,17,000	1,94,000	1,83,000	10,51,000	3,20,000	26,34,000	3,00,000	1,35,000	30,69,000
37	55,81,000	31,59,000	17,94,000	43,21,000	37,26,000	2,11,23,000	1,95,31,000	87,90,000	4,94,54,000
38	1,00,000	..	...	5,000	...	1,05,000	...	...	1,05,000
39	...	26,000	20,000	3,50,000	2,49,000	6,50,000	...	...	6,50,000
40	...	...	...	...	...	52,45,000	...	...	52,45,000
41	1,00,000	26,000	20,000	3,55,000	2,49,000	60,00,000	...	...	60,00,000
42	6,13,03,000	3,00,61,000	2,00,20,000	3,43,94,000	4,65,08,000	28,10,38,000	5,13,02,000	2,30,86,000	35,54,26,000
1	1,08,000	1,27,000	1,86,000	40,000	1,55,000	24,14,000	2,48,23,000	1,11,70,000	3,84,07,000
2	35,75,000	...	1,99,000	..	...	2,89,10,000	(c)98,84,000	44,48,000	4,32,42,000
3	23,87,000	27,96,000	..		...	1,08,32,000	...	...	1,08,32,000
4	60,70,000	29,23,000	3,85,000	40,000	1,55,000	4,21,56,000	3,47,07,000	1,56,18,000	9,24,81,000

are those entered at foot of the Estimates.
on page iv.
on Capital deposited by Companies."
chargeable against Companies on Advances."

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
	Vide Detailed Estimate, page 4.	*Vide* Detailed Estimate, page 124.	*Vide* Detailed Estimate, page 170.	*Vide* Detailed Estimate, page 268.	
	Rs.	Rs.	Rs.	Rs.	
Brought forward from page vi	5,08,64,000	79,71,000	2,53,40,000	45,77,000	1
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	...	...	23,000	2
Railway Revenue Account—					
38.—State Railways: Working Expenses	2,67,80,000	30,30,000	33,50,000	80,000	3
Interest on Debt	2,38,00,000	...	11,42,000	...	4
Annuities in purchase of Railways	...	...	...	...	5
Interest chargeable against Companies on Advances	...	...	...	...	6
Interest on Capital deposited by Companies	...	1,94,000	...	...	7
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	50,13,000	91,000	...	...	8
Interest	86,000	...	...	...	9
40.—Subsidized Companies: Land, &c.	50,000	...	...	1,05,000	10
41.—Miscellaneous Railway Expenditure	4,95,000	...	1,46,000	...	11
Total	5,62,24,000	33,15,000	46,38,000	1,85,000	12
Irrigation—					
42.—Major Works: Working Expenses	...	...	...	...	13
Interest on Debt	56,49,000	...	...	...	14
43.—Minor Works and Navigation	1,67,000	...	7,42,000	...	15
Total	58,16,000	...	7,42,000	...	16
Buildings and Roads—					
44.—Military Works	66,81,000	1,00,000	19,00,000	1,99,000	17
45.—Civil Works	17,37,000	22,59,000	61,19,000	17,38,000	18
Total	84,18,000	23,59,000	80,19,000	19,37,000	19
Army Services—					
46.—Army: Effective	8,23,37,000	...	...	...	20
Non-effective	42,27,000	...	...	...	21
Total	8,65,64,000	...	...	...	22
Special Defence Works—					
47.—Special Defence Works	42,58,000	...	...	...	23
Total Expenditure, Imperial and Provincial	21,21,44,000	1,36,45,000	3,87,39,000	67,22,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	...	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	*3,000*	*8,43,000*	*3,71,000*	*4,25,000*	26
Total Expenditure charged against Revenue	21,21,41,000	1,28,02,000	3,83,68,000	62,97,000	27
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works—					
48.—State Railways: Construction	13,99,000	2,13,000	44,68,000	...	28
49.—Irrigation Works	4,88,000	...	...	...	29
Total	18,87,000	2,13,000	44,68,000	...	30
50.—Capital charge involved in redemption of Liabilities	...	...	...	...	31

N.B.—The pages referred to in these columns

* See foot-note

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Exchange.*	Grand Total.
	Vide Detailed Estimate, page 324.	*Vide* Detailed Estimate, page 444.	*Vide* Detailed Estimate, page 532.	*Vide* Detailed Estimate, page 602.	*Vide* Detailed Estimate, page 700.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,13,03,000	3,00,61,000	2,00,20,000	3,43,94,000	4,65,08,000	28,10,38,000	5,13,02,000	2,30,86,000	35,54,26,000
2	25,000	...	...	...	...	48,000	...	...	48,000
3	69,65,000	67,00,000	1,83,00,000	22,05,000	35,50,000	7,09,60,000	...	...	7,09,60,000
4	35,75,000	...	1,99,000	...	...	2,87,16,000	86,54,000	38,94,000	4,12,64,000
5	...	...	...	...	...	...	1,69,00,000	76,08,000	2,45,14,000
6	...	...	...	...	...	...	12,30,000	5,54,000	17,84,000
7	...	...	...	...	...	1,94,000	66,92,000	30,11,000	98,97,000
8	1,25,000	62,000	...	1,39,000	2,60,000	56,90,000	...	...	56,90,000
9	...	...	...	...	...	86,000	2,36,90,000	1,06,61,000	3,44,37,000
10	1,85,000	40,000	1,40,000	...	...	5,20,000	...	...	5,20,000
11	1,98,000	...	78,000	1,96,000	...	11,13,000	...	...	11,13,000
12	1,10,48,000	68,02,000	1,87,17,000	25,40,000	38,10,000	10,72,79,000	5,71,72,000	2,57,28,000	19,01,79,000
13	14,19,000	23,70,000	20,60,000	10,93,000	3,46,000	72,88,000	...	...	72,88,000
14	23,87,000	27,96,000	...	...	...	1,08,32,000	...	...	1,08,32,000
15	17,35,000	2,70,000	6,92,000	36,91,000	19,31,000	92,28,000	32,000	14,000	92,74,000
16	55,41,000	54,36,000	27,52,000	47,84,000	22,77,000	2,73,48,000	32,000	14,000	2,73,94,000
17	45,000	10,000	1,88,000	7,04,000	14,35,000	1,12,62,000	2,38,000	1,07,000	1,16,07,000
18	75,44,000	60,36,000	44,11,000	72,64,000	69,56,000	4,40,64,000	10,36,000	4,66,000	4,55,66,000
19	75,89,000	60,46,000	45,99,000	79,68,000	83,91,000	5,53,26,000	12,74,000	5,73,000	5,71,73,000
20	...	...	...	3,08,69,000	2,59,09,000	13,91,15,000	2,48,81,000	1,11,96,000	17,51,92,000
21	...	...	...	32,13,000	15,05,000	89,45,000	2,13,20,000	95,94,000	3,98,59,000
22	...	...	...	3,40,82,000	2,74,14,000	14,80,60,000	4,62,01,000	2,07,90,000	21,50,51,000
23	...	...	...	...	...	42,58,000	32,17,000	14,48,000	89,23,000
24	8,55,06,000	4,83,45,000	4,60,88,000	8,37,68,000	8,84,00,000	62,33,57,000	15,91,98,000	7,16,39,000	85,41,94,000
25	...	77,000	...	...	...	77,000	...	...	77,000
26	3,10,000	...	4,73,000	22,31,000	29,98,000	76,54,000	...	...	76,54,000
27	8,51,96,000	4,84,22,000	4,56,15,000	8,15,37,000	8,54,02,000	61,57,80,000	15,91,98,000	7,16,39,000	84,66,17,000
28	15,62,000	3,33,000	22,79,000	93,25,000	23,000	1,96,02,000	85,50,000	38,48,000	3,20,00,000
29	5,99,000	10,50,000	19,12,000	13,00,000	1,10,000	54,59,000	28,000	13,000	55,00,000
30	21,61,000	13,83,000	41,91,000	1,06,25,000	1,33,000	2,50,61,000	85,78,000	38,61,000	3,75,00,000
31	...	...	...	...	...	...	4,69,50,000	...	4,69,50,000

are those entered at foot of the Estimates.
on page iv.

India.

BENGAL SECRETARIAT LIBRARY

GOVERNMENT OF INDIA.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1890-91.

Government of India Central Printing Office.—No. 668 C. G.—87-5 90.—250.

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE & RECEIPTS.	Reference to Detailed Estimate	Budget, 1890-91.			Revised, 1889-90.			No. of item.
		Imperial.	Local.	Total	Imperial.	Local.	Total.	
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Civil Heads.								
I.—Land Revenue	6	13,42,000	..	13,42,000	12,84,000	...	12,84,000	1
II.—Opium	6	2,000	...	2,000	2,000	...	2,000	2
III.—Salt	7	1,99,00,000	...	1,99,00,000	1,99,00,000	...	1,99,00,000	3
IV.—Stamps	7	4,48,000	...	4,48,000	4,58,000	...	4,58,000	4
V.—Excise	8	8,63,000	12,000	8,75,000	8,63,000	12,000	8,75,000	5
VI.—Provincial Rates	8	6,000	73,000	79,000	6,000	72,000	78,000	6
VIII.—Assessed Taxes	9	21,15,000	...	21,15,000	21,07,000	...	21,07,000	7
IX.—Forest	9	3,23,000		3,23,000	2,90,000	...	2,90,000	8
X.—Registration	9	17,000	...	17,000	16,000	...	16,000	9
XI.—Tributes from Native States	10	22,20,000	...	22,20,000	22,27,000	...	22,27,000	10
XII.—Interest	11	26,00,000	...	26,00,000	26,61,000	...	26,61,000	11
XIII.—Post Office	11	1,37,92,000	...	1,37,92,000	1,29,79,000	...	1,29,79,000	12
XIV.—Telegraph	12	76,93,000	...	76,93,000	74,40,000	...	74,40,000	13
XV.—Mint	12	10,00,000	...	10,00,000	10,01,000	...	10,01,000	14
XVIA.—Law & Justice—Courts of Law	12	65,000	...	65,000	65,000	1,000	66,000	15
XVIB.—Law & Justice—Jails	12	3,12,000	...	3,12,000	3,94,000	...	3,94,000	16
XVII.—Police	13	3,000	5,000	8,000	3,000	5,000	8,000	17
XVIII.—Marine	14	7,65,000	...	7,65,000	7,37,000	...	7,37,000	18
XIX.—Education	14	11,000	1,000	12,000	14,000	1,000	15,000	19
XX.—Medical	14	2,000	4,000	6,000	2,000	4,000	6,000	20
XXI.—Scientific and other Minor Departments	15	50,000	2,000	52,000	58,000	2,000	60,000	21
XXII.—Receipts in aid of Superannuation, &c.	15	8,52,000	...	8,52,000	8,52,000	...	8,52,000	22
XXIII.—Stationery and Printing	16	1,50,000	...	1,50,000	1,50,000	...	1,50,000	23
XXIV.—Gain by Exchange on Transactions with London	16	44,35,000	...	44,35,000	45,34,000	...	45,34,000	24
XXV.—Miscellaneous	16	2,01,000	15,000	2,16,000	2,20,000	15,000	2,35,000	25
XXXII.—Civil Works	17	...	24,000	24,000	...	21,000	21,000	26
Total Civil Heads		5,91,67,000	1,36,000	5,93,03,000	5,82,63,000	1,33,000	5,83,96,000	27
Departmental Heads.								
For Details, see separate Estimates.								
XXVI.—State Railways (Gross Receipts)		6,41,75,000	...	6,41,75,000	6,42,50,000	...	6,42,50,000	28
XXVII.—Guaranteed Companies (Net Traffic Receipts)		3,34,20,000	...	3,34,20,000	3,10,00,000	...	3,10,00,000	29
XXX.—Irrigation—Minor Works & Navigation		57,000	...	57,000	25,000	...	25,000	30
XXXI.—Military Works		2,26,000	...	2,26,000	2,27,000	...	2,27,000	31
XXXII.—Civil Works		41,000	...	41,000	43,000	...	43,000	32
XXXIII.—Army: Effective		51,53,000	...	51,53,000	53,60,000	...	53,60,000	33
XXXIII.—Army: Non-effective		2,78,000	...	2,78,000	2,66,000	...	2,66,000	34
Total Departmental Heads		10,33,50,000	...	10,33,50,000	10,11,71,000	...	10,11,71,000	35
TOTAL REVE. & RECEIPTS		16,25,17,000	1,36,000	16,26,53,000	15,94,34,000	1,33,000	15,95,67,000	36

(a) Includes Departmental Receipts, which are distributed by Provinces in the Finance and Revenue

Net Increase of Revenue

FOR THE YEAR 1890-91.

REVENUE AND RECEIPTS.

No. of item.	Budget, 1889-90.			Accounts, 1888-89.			Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Local.	Total.	Imperial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
1	13,19,000	...	13,19,000	13,23,638	1,453	13,25,091	58,000	...
2	2,000	...	2,000	2,473	...	2,473	...	...
3	1,86,84,000	...	1,86,84,000	1,85,19,660	...	1,85,19,660	...	...
4	4,50,000	...	4,50,000	4,45,173	...	4,45,173	...	10,000
5	7,71,000	7,000	7,78,000	7,24,458	20,085	7,44,543	...	...
6	6,000	74,000	80,000	5,536	70,443	75,979	1,000	...
7	21,43,000	...	21,43,000	(a) 21,37,008	...	21,37,008	8,000	...
8	2,54,000	...	2,54,000	2,66,281	..	2,66,281	33,000	...
9	16,000	...	16,000	17,640	...	17,640	1,000	...
10	22,25,000	...	22,25,000	21,34,238	...	21,34,238	...	7,000
11	28,13,000	...	28,13,000	26,04,057	188	26,04,245	...	61,000
12	1,34,10,000	...	1,34,10,000	(a) 1,27,54,828	..	1,27,54,828	8,13,000	...
13	73,08,000	...	73,08,000	71,73,438	...	71,73,438	2,53,000	...
14	9,50,000	...	9,50,000	7,75,727	...	7,75,727	...	1,000
15	63,000	...	63,000	91,807	299	92,106	...	1,000
16	3,22,000	...	3,22,000	2,99,347	..	2,99,347	..	82,000
17	66,000	5,000	71,000	4,117	6,217	10,334	...	...
18	6,73,000	...	6,73,000	9,32,066	...	9,32,066	28,000	...
19	8,000	7,000	15,000	20,447	3,475	23,922	...	3,000
20	...	6,000	6,000	2,435	5,107	7,542	...	..
21	31,000	...	31,000	59,292	1,909	61,201	...	8,000
22	12,94,000	...	12,94,000	9,38,449	..	9,38,449	...	...
23	91,000	..	91,000	1,25,304	...	1,25,304	...	...
24	52,73,000	...	52,73,000	95,14,530	...	95,14,530	...	99,000
25	2,03,000	15,000	2,18,000	1,96,765	32,589	2,29,354	...	19,000
26	...	22,000	22,000	325	24,628	24,953	3,000	...
27	5,83,75,000	1,36,000	5,85,11,000	6,10,69,039	1,66,393	6,12,35,432	11,98,000	2,91,000
28	6,36,07,000	...	6,36,07,000	6,41,72,072		6,41,72,072	...	75,000
29	3,56,00,000	...	3,56,00,000	3,65,08,076	...	3,65,08,076	24,20,000	...
30	21,000	...	21,000	20,603	...	20,603	32,000	...
31	2,38,000	...	2,38,000	2,73,866	...	2,73,866	...	1,000
32	36,000	...	36,000	38,500	57	38,557	...	2,000
33	50,24,000	...	50,24,000	56,11,153	...	56,11,153	...	2,07,000
34	2,66,000	...	2,66,000	2,84,169	...	2,84,169	12,000	...
35	10,47,92,000	...	10,47,92,000	10,69,08,439	57	10,69,08,496	24,64,000	2,85,000
36	16,31,67,000	1,36,000	16,33,03,000	16,79,77,478	1,66,450	16,81,43,928	36,62,000	5,76,000
							30,86,000	

Accounts, but consolidated here to admit of comparison being made with the provision in the Estimates.

and Receipts in 1890-91, Rupees 30,86,000.

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	References to Detailed Estimate.	Budget, 1890-91. Imperial.	Budget, 1890-91. Local.	Budget, 1890-91. Total.	Revised, 1889-90.(a) Imperial.	Revised, 1889-90.(a) Local.	Revised, 1889-90.(a) Total.	No. of item.
Civil Heads.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	18	46,000	...	46,000	46,000	...	46,000	1
2.—Assignments & Compensations	18	30,92,000	...	30,92,000	30,83,000	...	30,83,000	2
3.—Land Revenue	19	5,95,000	30,000	6,25,000	5,52,000	33,000	5,85,000	3
4.—Opium	22	13,000	...	13,000	13,000	...	13,000	4
5.—Salt	23	12,00,000	...	12,00,000	11,00,000	...	11,00,000	5
6.—Stamps	25	—5,26,000	...	—5,26,000	—5,16,000	...	—5,16,000	6
7.—Excise	26	15,000	...	15,000	13,000	...	13,000	7
10.—Assessed Taxes	27	...	...	...	...	...	...	8
11.—Forest	27	3,23,000	...	3,23,000	3,13,000	...	3,13,000	9
12.—Registration	29	6,000	...	6,000	5,000	...	5,000	10
13.—Interest on Ordinary Debt	30	17,47,000	...	17,47,000	27,80,000	...	27,80,000	11
14.—Interest on other Obligations	31	38,22,000	...	38,22,000	37,56,000	...	37,56,000	12
15.—Post Office	32	1,18,29,000	1,000	1,18,30,000	1,14,80,000	1,000	1,14,81,000	13
16.—Telegraph	38	58,60,000	...	58,60,000	57,21,000		57,21,000	14
17.—Mint	38	4,74,000	...	4,74,000	4,83,000	...	4,83,000	15
18.—General Administration	40	42,60,000	1,000	42,61,000	41,15,000	1,000	41,16,000	16
19A.—Law & Justice—Courts of Law	50	2,33,000	...	2,33,000	2,28,000	...	2,28,000	17
19B.—Law and Justice—Jails	53	13,67,000	...	13,67,000	13,21,000	...	13,21,000	18
20.—Police	58	5,21,000	12,000	5,33,000	5,28,000	12,000	5,40,000	19
21.—Marine	66	28,76,000	...	28,76,000	31,76,000	...	31,76,000	20
22.—Education	66	1,50,000	14,000	1,64,000	1,48,000	13,000	1,61,000	21
23.—Ecclesiastical	70	1,75,000	...	1,75,000	1,63,000	...	1,63,000	22
24.—Medical	72	1,89,000	23,000	2,12,000	1,85,000	20,000	2,05,000	23
25.—Political	76	42,30,000	...	42,30,000	42,05,000	...	42,05,000	24
26.—Scientific & other Minor Depts.	79	23,92,000	3,000	23,95,000	25,01,000	3,000	25,04,000	25
27.—Territorial and Political Pensions	96	4,23,000	...	4,23,000	4,23,000	...	4,23,000	26
28.—Civil Furlough and Absentee Allowances	97	2,000	...	2,000	2,000	...	2,000	27
29.—Superannuation Allowances & Pensions	98	6,83,000	1,000	6,84,000	6,91,000	1,000	6,92,000	28
30.—Stationery and Printing	99	—7,48,000	...	—7,48,000	—7,95,000	...	—7,95,000	29
32.—Miscellaneous	102	2,74,000	6,000	2,80,000	2,54,000	6,000	2,60,000	30
36.—Reduction of Debt	102	52,45,000	...	52,45,000	43,35,000	...	43,35,000	31
38.—State Railways: Interest on Debt	102	2,38,00,000	...	2,38,00,000	2,27,36,000	...	2,27,36,000	32
42.—Irrigation—Interest on Debt	103	56,49,000	...	56,49,000	54,83,000	..	54,83,000	33
45.—Civil Works	103	67,000	9,000	76,000	65,000	13,000	78,000	34
		8,02,84,000	1,00,000	8,03,84,000	7,85,93,000	1,03,000	7,86,96,000	35
Deduct—Local Deficit		...	3,000	3,000	...	7,000	7,000	36
Total Civil Heads		8,02,84,000	97,000	8,03,81,000	7,85,93,000	96,000	7,86,89,000	37
Departmental Heads.								
For Details, see separate Estimates.								
35.—Construction of Protective Irrigation Works		5,000	...	5,000	...	...	...	38
38.—State Railways: Working Expenses		2,67,80,000	...	2,67,80,000	2,68,63,000	...	2,68,63,000	39
39.—Guaranteed Companies: Surplus Profits, &c.		50,13,000	...	50,13,000	40,32,000	...	40,32,000	40
Interest		86,000	...	86,000	1,02,000	...	1,02,000	41
40.—Subsidised Companies: Land, &c.		50,000	...	50,000	...	...	...	42
41.—Miscellaneous Railway Expenditure		4,95,000	...	4,95,000	3,67,000	...	3,67,000	43
43.—Irrigation—Minor Works & Navigation		1,67,000	...	1,67,000	4,13,000	...	4,13,000	44
44.—Military Works		66,81,000	...	66,81,000	66,67,000	...	66,67,000	45
45.—Civil Works		16,22,000	39,000	16,61,000	14,66,000	37,000	15,03,000	46
46.—Army {Effective		8,23,37,000	...	8,23,37,000	8,56,52,000	...	8,56,52,000	47
46.—Army {Non-Effective		42,27,000	...	42,27,000	43,58,000	...	43,58,000	48
47.—Special Defence Works		42,58,000	...	42,58,000	40,60,000	...	40,60,000	49
Total Departmental Heads		13,17,21,000	39,000	13,17,60,000	13,39,80,000	37,000	13,40,17,000	50
TOTAL EXPENDITURE		21,20,05,000	1,36,000	21,21,41,000	21,25,73,000	1,33,000	21,27,06,000	51

(a) Includes Departmental charges, which are distributed by Provinces in the Finance and Revenue

Net decrease of Expenditure

The following is the estimated cost of collecting

Land Revenue . . . . 46·572 per cent.
Salt . . . . . 6·03 „

FOR THE YEAR 1890-91.

OF EXPENDITURE.

No. of item.	Budget, 1889-90.			Accounts, 1888-89.			Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Local.	Total.	Imperial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	21,000	...	21,000	1,13,216	...	1,13,216	...	...
2	30,87,000	...	30,87,000	30,87,755	...	30,87,755	9,000	...
3	5,34,000	31,000	5,65,000	5,31,434	28,201	5,59,635	40,000	...
4	14,000	...	14,000	13,456	...	13,456	...	...
5	12,93,000	...	12,93,000	12,13,241	..	12,13,241	1,00,000	...
6	—5,31,000	...	—5,31,000	—4,81,235	...	—4,81,235	...	10,000
7	13,000	...	13,000	12,325	5,619	17,944	2,000	...
8	...	...	...	(a) 392	...	392	...	...
9	2,86,000	...	2,86,000	2,75,075	...	2,75,075	10,000	...
10	5,000	...	5,000	5,707	...	5,707	1,000	...
11	29,09,000	...	29,09,000	32,17,107	...	32,17,107	...	10,33,000
12	38,67,000	...	38,67,000	36,79,418	...	36,79,418	66,000	...
13	1,15,76,000	1,000	1,15,77,000	(a)1,10,64,039	729	1,10,64,768	3,49,000	...
14	60,05,000	...	60,05,000	55,95,578	...	55,95,578	1,39,000	...
15	4,48,000	...	4,48,000	4,52,540	...	4,52,540	...	9,000
16	42,82 000	...	42,82,000	41,52,127	205	41,52,332	1,45,000	...
17	2,23,000	...	2,23,000	2,15,709	...	2,15,709	5,000	...
18	13,66,000	...	13,66,000	13,20,262	782	13,21,044	46,000	...
19	5,57,000	11,000	5,68,000	5,17,403	15,345	5,32,748	...	7,000
20	28,94,000	...	28,94,000	27,20,193	...	27,20,193	...	3,00,000
21	1,55,000	18,000	1,73,000	1,51,998	24,543	1,76,541	3,000	...
22	1,67,000	...	1,67,000	1,33,586	66	1,33,652	12,000	...
23	1,94,000	18,000	2,12,000	1,78,243	21,388	1,99,631	7,000	...
24	38,97,000	...	38,97,000	50,96,042	3,220	50,99,262	25,000	...
25	24,27,000	3,000	24,30,000	25,04,844	4,119	25,08,963	...	1,09,000
26	4,00,000	...	4,00,000	6,80,458	...	6,80,458	...	...
27	77,000	...	77,000	2,201	...	2,201	...	...
28	6,67,000	1,000	6,68,000	6,80,907	1,693	6,82,600	...	8,000
29	—7,71,000	...	—7,71,000	—7,62,712	...	—7,62,712	47,000	...
30	3,19,000	7,000	3,26,000	2,22,046	6,706	2,28,752	20,000	...
31	...	...	...	...	...	...	9,10,000	...
32	2,28,54,000	...	2,28,54,000	2,21,61,206	...	2,21,61,206	10,64,000	...
33	55,08,000	...	55,08,000	53,25,164	...	53,25,164	1,66,000	...
34	47,000	20,000	67,000	5,025	21,162	26,187	...	2,000
35	7,47,90,000	1,10,000	7,49,00,000	7,40,84,750	1,33,778	7,42,18,528	31,66,000	14,78,000
36	...	9,000	9,000	...	6,220	6,220	...	4,000
37	7,47,90,000	1,01,000	7,48,91,000	7,40,84,750	1,27,558	7,42,12,308	31,66,000	14,74,000
38	...	...	...	...	...	...	5,000	...
39	2,73,19,000	...	2,73,19,000	2,68,30,505	...	2,68,30,505	...	83,000
40	58,42,000	...	58,42,000	53,73,730	...	53,73,730	9,81,000	..
41	3,01,000	...	3,01,000	66,715	...	66,715	...	10,000
42	51,000	...	51,000	...	..	...	50,000	...
43	3,89,000	...	3,89,000	3,63,207	...	3,63,207	1,28,000	...
44	2,47,000	...	2,47,000	5,31,071	...	5,31,071	...	2,46,000
45	66,54,000	...	66,54,000	61,66,254	...	61,66,254	14,000	...
46	14,34,000	35,000	14,69,000	14,93,234	38,892	15,32,126	1,58,000	...
47	8,50,32,000	...	8,50,32,000	8,31,53,367	...	8,31,53 367	...	33,15,000
48	41,98,000	...	41,98,000	42,14 147	...	42,14,147	...	1,31,000
49	54,50,000	...	54,50,000	28,28,020	...	28,28,020	1,98,000	...
50	13,69,17,000	35,000	13,69,52,000	13,10,20,250	38,892	13,10,59,142	15,34,000	37,91,000
51	21,17,07,000	1,36,000	21,18,43,000	20,51,05,000	1,66,450	20,52,71,450	47,00,000	52,65,000
							5,65,000	

Accounts, but consolidated here to admit of comparison being made with the provision in the Estimates.

in 1890-91, Rs. 5,65,000.

the undermentioned Revenues :—

Stamps . . . . 3·125 per cent.
Excise . . . . 1·714

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1890-91.

I.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue—				
Fixed collections	(a) 6,60,320	6,58,900	6,65,680	6,63,077
Fluctuating collections	(b) 3,14,480	2,95,400	3,04,080	2,65,955
Surplus collections	200	...	200	2
Arrear collections	450	...	700	...
Quit-rent realized from Inamdars	10	...	10	...
Total Ordinary Revenue	9,75,460	9,54,300	9,70,670	9,29,034
Sale of Government Estates (Port Blair)	480	500	530	1,445
Sale Proceeds of Waste Lands and Redemption of Land Tax	5,000	5,000	...	44,987
Moturpha (House Tax) Collections	14,250	14,000	13,960	13,889
Quetta Assigned Revenue (Beluchistan)—				
Land Revenue	36,000	36,000	46,000	35,497
Excise	53,000	66,000	58,000	57,830
Stamps	48,500	48,500	59,000	57,050
Court-Fees, &c.	8,500	8,500	12,000	11,318
Miscellaneous	4,000	4,000	4,000	3,808
Total Quetta Assigned Revenue	1,50,000	1,63,000	1,79,000	1,65,503
Bori Valley Revenue (Beluchistan)	83,000	83,000	90,000	82,303
Khetran Revenue (do.)	40,000	40,000	42,000	44,114
Kelat Revenue (do.)	2,400	2,400	...	...
Zhob Revenue (do.)	50,000	...	...	...
Miscellaneous	20,980	21,500	22,940	42,363
	13,41,570	12,83,700	13,19,100	
Add or Deduct—For rounding	430	300	*100*	
TOTAL IMPERIAL	13,42,000	12,84,000	13,19,000	13,23,638
LOCAL.				
Miscellaneous	330	300	380	1,453
Deduct—For rounding	*330*	*300*	*380*	...
TOTAL LOCAL	.	...	...	1,453
TOTAL	13,42,000	12,84,000	13,19,000	13,25,091

(a) Includes Rs. 3,25,000 for Ajmere and 3,07,000 for Coorg. (b) Includes Rs. 99,000 for Ajmere and 1,95,000 for Beluchistan.

II.—OPIUM.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Cost Price of Opium sold in Excise Department (*Port Blair*)	2,330	2,400	2,400	2,472
Opium Pass Fees	...	10	...	1
	2,330	2,410	2,400	
Deduct—For rounding	*330*	*410*	*400*	
TOTAL	2,000	2,000	2,000	2,473

III.—SALT.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Proceeds of Sale of Government Salt—				
Salt Department—				
Sambhar Lake Receipts	10,00,000	10,00,000	9,50,000	9,65,247
Punjab Mines	1,05,000	1,05,000	87,000	90,430
Kohat Mines	2,68,000	2,68,000	2,20,000	2,36,395
Share of Mandi Revenue	40,000	40,000	40,000	19,041
Rajputana Salt Sources—				
Didwana Lake	36,000	42,200	42,200	37,522
Pachbudra	62,500	67,000	67,000	61,084
Phaloudi	2,300	4,000	2,300	2,908
Total Proceeds of Sale of Government Salt	15,13,800	15,26,200	14,08,500	14,12,627
Excise Duty on Salt—				
Salt Department	1,82,08,630	1,81,88,500	1,71,10,000	1,69,35,060
Beluchistan (Quetta)	2,000	2,300	2,300	730
Total Excise Duty on Salt	1,82,10,630	1,81,90,800	1,71,12,300	1,69,35,790
Fees and Cesses—				
Government Proprietory Share in Sultanpur Salt Produce	30,000	30,000	25,000	23,992
Fees and Licenses of Saline Works	60,000	60,000	52,500	55,513
Total Fees and Cesses	90,000	90,000	77,500	79,505
Fines and Forfeitures	1,170	3,000	1,320	895
Miscellaneous	84,400	90,000	83,900	90,843
			1,86,83,520	
Add—For rounding			480	
TOTAL	1,99,00,000	1,99,00,000	1,86,84,000	1,85,19,660

IV.—STAMPS.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques	80,810	81,610		81,365
Bills of Exchange or Hoondies	37,640	41,330		38,634
Other General Stamps	97,650	96,750		94,893
Total Sale of General Stamps	2,16,100	2,19,690	2,10,700	2,14,892
Sale of Court-fee Stamps	(a)2,28,730	2,35,200	2,36,460	2,27,065
Sale of Plain Paper to be used with Court-fee Stamps	130	100	130	50
Duty on Impressing Documents	950	950	800	592
Fines and Penalties	2,050	2,000	1,850	2,470
Miscellaneous	150	110	150	104
	4,48,110	4,58,050	4,50,090	
Deduct—For rounding	*110*	*50*	*90*	
TOTAL	4,48,000	4,58,000	4,50,000	4,45,173

(a) Includes Rs. 94,000 for Ajmere and 62,000 for Coorg.

V.—EXCISE.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—				
License Fees	49,500	49,970	51,330	47,745
Distillery Fees	300	300	300	300
Still-head Duty	(a) 5,95,350	6,24,000	5,58,000	5,34,047
Farm of Drugs	(b) 88,400	89,350	85,250	88,671
Rent of Toddy Trees	8,000	8,000	7,200	6,900
Duty on Beer	27,000	...	24,000	...
Proportionate share of Toddy Revenue recoverable from Maisur State	16,200	16,200	16,200	17,145
Half-anna establishment cess on the issue of Arrack to the Civil and Military Station, Bangalore	6,000	2,600	2,600	2,937
Total License and Distillery Fees, &c.	7,90,750	7,90,420	7,44,880	6,97,745
Sale Proceeds of Excise Opium	3,000	3,000	2,000	1,596
Transit Duty on Excise Opium	40,000	40,000	...	...
Gain on Sale Proceeds of Excise Opium	22,500	22,500	19,080	20,362
Fines, Confiscations and Miscellaneous	6,290	7,220	5,340	4,755
	8,62,540	8,63,140	7,71,300	
Add or Deduct—For rounding	460	*140*	*300*	
Total Imperial	8,63,000	8,63,000	7,71,000	7,24,458
Local.				
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—				
License Fees	8,920	8,650	3,800	7,504
Contract Tax on sale of Country Liquors and other Intoxicating Drugs	...	...	...	9,919
Total License and Distillery Fees, &c.	8,920	8,650	3,800	17,423
Transit Duty on Excise Opium (Indore)	3,200	3,200	3,200	2,662
	12,120	11,850		
Add or Deduct—For rounding	*120*	150		
Total Local	12,000	12,000	7,000	20,085
TOTAL	8,75,000	8,75,000	7,78,000	7,44,543

(a) Includes Rs. 1,25,350 for Ajmere, Rs. 3,00,000 for Bangalore, and Rs. 1,70,000 for Coorg. (b) Includes Rs. 64,000 for Beluchistan.

VI.—PROVINCIAL RATES.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands—				
Educational Plough Tax (Coorg)	5,700	5,500	5,700	5,536
Add—For rounding	300	500	300	...
Total Rates and Cesses on Lands	6,000	6,000	6,000	5,536
Total Imperial	6,000	6,000	6,000	5,536
Local.				
Rates and Cesses on Lands—				
Cess on Lands (Patwari) (Ajmere)	34,000	34,000	34,000	33,399
8¼ per cent. Cess on Lands (Ajmere)	20,800	21,000	20,800	21,295
One per cent. Road-cess (Indore) / One per cent. School-cess (Indore)	290	300	290	299
Total Rates and Cesses on Lands	55,090	55,300	55,090	54,993
Miscellaneous—				
One per cent. Local Cess on exportation of Malwa Opium (Indore)	18,000	17,000	19,000	15,450
Deduct—For rounding	73,090	72,300	74,090	
	90	*300*	*90*	
Total Local	73,000	72,000	74,000	70,443
TOTAL	79,000	78,000	80,000	75,979

VIII.—ASSESSED TAXES.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Income Tax—				
Deductions by Government from Salaries and Pensions—				
Civil Department	2,86,500	2,85,660	2,86,460	2,64,435
Military Department	5,27,000	5,27,000	5,20,000	5,28,317
Public Works do.	4,63,000	4,59,000	4,67,000	4,88,020
Telegraph do.	76,000	75,000	76,000	73,439
Post Office do.	64,000	64,000	67,000	62,101
Marine do.	22,000	22,000	20,000	21,907
Total Deductions by Government from Salaries and Pensions	14,38,500	14,32,660	14,36,460	14,38,219
Deductions by Government from Interest on Government Securities	5,34,770	5,35,450	5,55,310	5,43,531
Ordinary Collections	1,06,230	1,04,250	1,05,510	1,08,914
General Collections—				
Deduction from the E. I. Railway Co.'s share of surplus profits	35,000	34,340	46,000	46,344
	21,14,500	21,06,700	21,43,280	
Add or Deduct—For rounding	500	300	*280*	
TOTAL	21,15,000	21,07,000	21,43,000	21,37,008

IX.—FOREST.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency—				
(*a*) Timber	2,32,600	1,91,700	1,74,520	1,65,093
(*b*) Firewood and Charcoal	6,900	1,350	3,690	2,803
(*c*) Bamboos	200	200	200	153
(*d*) Sandal wood	22,000	22,000	17,100	21,995
(*e*) Grass and other minor produce	...	...	...	178
Total Timber, &c., removed by Govt. Agency	2,61,700	2,15,250	1,95,510	1,90,222
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers—				
(*a*) Timber	6,730	6,780	4,560	7,477
(*b*) Firewood and Charcoal	8,050	10,650	10,800	10,025
(*c*) Bamboos	2,870	2,870	2,600	3,221
(*d*) Grazing and Fodder Grass	8,300	7,750	5,565	8,763
(*e*) Other minor produce	5,900	7,270	5,355	5,297
Cardamom	22,100	20,000	26,000	23,115
Total Timber, &c., removed by Consumers, &c.	53,950	55,320	54,880	57,898
III.—Confiscated Drift and Waif Wood	...	70	...	...
IV.—Revenue from Forests not managed by Government	3,000	8,200	...	...
V.—Miscellaneous—				
(*a*) Fines and Forfeitures	500	600	300	913
(*b*) Refunds	110	80	...	164
(*c*) Other Sources	3,890	10,280	7,210	17,084
Total Miscellaneous	4,500	10,960	7,510	18,161
	3,23,150	2,89,800	2,57,900	
Add or Deduct—For rounding	*150*	200	*3,900*	
TOTAL	3,23,000	2,90,000	2,54,000	2,66,281

X.—REGISTRATION.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents	15,550	14,950	14,450	15,565
Fees for Copies of Registered Documents	1,410	1,350	1,490	1,472
Miscellaneous	120	140	110	603
	17,080	16,440	16,050	
Deduct—For rounding	*80*	*440*	*50*	
TOTAL	17,000	16,000	16,000	17,640

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Tributes.				
Tribute from Banswara (Rajputana)	32,390	35,840	39,140	39,129
" Boondee "	1,20,000	1,20,000	1,20,000	1,20,000
" Doongurpur "	27,400	27,400	27,400	13,694
" Holkar's State (Indore)	6,050	6,050	6,050	11,336
" Jeypur (Rajputana)	4,00,000	4,00,000	4,00,000	4,00,000
" Jhalwar "	80,000	80,000	80,000	80,000
" Jodhpur "	98,000	98,000	98,000	98,000
" Kotah "	1,84,720	1,84,720	1,84,720	1,84,720
" Nizam's Govt. on account of Mahratta Choute (Haiderabad)	1,08,110	1,08,110	1,08,110	1,08,108
" Oodeypur (Rajputana)	2,00,000	2,00,000	2,00,000	1,81,590
	12,56,670	12,60,120	12,63,420	12,36,577
Tributes from various Petty States :—				
Ajehgurh State (Nowgong-Bundelkhand)	7,010	7,010	7,010	4,676
Amjeera State (Indore)	34,398	34,400	34,400	34,398
Behut State (Nowgong-Bundelkhand)	1,400	1,400	1,400	1,400
Chirkhari State "	8,580	8,580	8,580	8,584
Kelcheepur State (Indore)	12,912	12,900	12,910	12,912
Lawa State (Rajputana)	220	225	220	225
Paldeo State (Nowgong-Bundelkhand)	240	240	240	164
Punnah State "	9,960	9,960	9,960	9,955
Rutlam State (Indore)	65,520	65,500	65,520	65,520
Sillana State "	32,760	43,800	32,760	21,840
Sirohi State (Rajputana)	6,880	6,880	6,880	6,881
Total Tributes from various Petty States	1,79,880	1,90,895	1,79,880	1,66,555
Total Tributes	14,36,550	14,51,015	14,43,300	14,03,132
Contributions.				
Contribution from Bhopal	1,81,820	1,81,820	1,81,820	1,36,364
" Jodhpur (Rajputana)	1,15,000	1,15,000	1,15,000	1,15,000
" Kotah "	2,00,000	2,00,000	2,00,000	2,00,000
" Bhurutpur "	14,000	14,000	14,000	21,000
" Dholepur "	10,000	10,000	10,000	10,000
" Kerowli "	5,000	5,000	5,000	5,002
	5,25,820	5,25,820	5,25,820	4,87,366
Contributions from various Petty States :—				
Allirajpore State (Indore)	1,474	1,474	1,470	1,474
Amjeera " "	19,656	19,760	19,660	19,656
Burwanee " "	3,931	3,950	3,930	3,931
Dewas " "	33,022	33,000	33,020	33,022
Dhar " "	7,656	7,660	7,660	7,656
Jabooah " "	1,474	1,480	1,470	1,474
Jowrah " "	1,59,027	1,59,000	1,59,030	1,59,027
Malani State (Rajputana)	1,200	1,200	1,200	1,200
Total Contributions from various Petty States	2,27,440	2,27,524	2,27,440	2,27,440
Total Contributions	7,53,260	7,53,344	7,53,260	7,14,806
Subsidies.				
Fees on Succession to Native States—				
Indore	10,000	5,000	10,000	10,000
Nowgong (Bundelkhand)	20,490	18,000	18,290	6,300
Total Subsidies	30,490	23,000	28,290	16,300
	22,20,300	22,27,359	22,24,850	
Add or Deduct—For rounding	*300*	*359*	150	
TOTAL	22,20,000	22,27,000	22,25,000	21,34,238

XII.—INTEREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Profits on Note Circulation	25,03,740	25,03,680	25,03,760	24,58,349
Interest on Loans to Municipal and other Public Corporations (EXCLUDING PRESIDENCY CORPORATIONS)—				
On Loans to Ajmere Municipality	5,920	5,500	5,920	5,710
Mhow Water-works	...	...	...	17,336
Total Interest on Loans to Municipal, &c., Corporations	5,920	5,500	5,920	23,046
Interest on Advances to Cultivators	1,670	1,300	1,660	835
Interest on Loans to Landholders, &c.	12,000	20,000	12,000	35,691
Interest on Loans to Native States	8,620	13,640	11,600	16,937
Interest on Arrears of Revenue	1,410	1,610	1,410	1,741
Percentage from Subscribers to U. S. F. P. Fund	6,000	8,800	4,000	5,673
Interest on Government Securities	...	...	...	300
Interest on Overdrawn Capital of Railway Companies in India	60,200	73,800	2,72,000	31,440
Miscellaneous	600	32,200	1,140	30,045
	26,00,160	26,60,530	28,13,490	
Add or Deduct—For rounding	*160*	470	*490*	
TOTAL IMPERIAL	26,00,000	26 61,000	28,13,000	26,04,057
LOCAL.				
Interest on Government Securities—				
Interest on Thomason's Fund	...	...	100	48
Interest on other accounts (Ajmere Dispensary Fund)	280	280	280	140
Total Interest on Government Securities	280	280	380	188
Deduct—For rounding	*280*	*280*	*380*	...
TOTAL LOCAL		...	...	188
TOTAL	26,00,000	26,61,000	28,13,000	26,04,245

XIII.—POST OFFICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Postage on Letters and Newspapers Postage on Banghy Parcels	15,35,000	13,97,000	14,95,000	14,78,084
Sale of Postage Stamps—				
Ordinary Stamps	82,10,000	77,31,000	79,90,000	75,04,935
Service Stamps	20,00,000	19,39,000	19,45,000	18,98,749
	1,02,10,000	96,70,000	99,35,000	94,03,684
Deduct— Proportion of Postage to be received in India on account of Great Britain	*2,90,000*	*3,20,000*	*2,60,000*	*2,81,768*
Total Sale of Postage Stamps	99,20,000	93,50,000	96,75,000	91,21,916
Mail Cart and Parcel Van Passenger Service	1,60,000	1,97,000	2,01,000	2,14,959
Receipts on account of Money Orders	20,00,000	18,35,000	18,35,000	16,88,189
Commission on Sale of British Postal Orders	700	700	450	556
Fees and Petty Receipts—				
Window Delivery Tickets	8,400	8,400	8,400	8,730
Petty Receipts	77,000	77,000	77,130	1,24,372
Total Fees and Petty Receipts	85,400	85,400	85,530	1,33,102
Contributions from Native States	11,200	11,200	11,300	11,215
Bullock Train Collections	80 000	1,03,000	1,07,000	1,06,807
	1,37,92,300	1,29,79,300	1,34,10,280	
Deduct—For rounding	*300*	*300*	*280*	
TOTAL	1,37,92,000	1,29,79,000	1,34,10,000	1,27,54,828

XIV.—TELEGRAPH.(a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Indian Telegraph—Revenue Account	67,50,000	65,65,000	64,50,000	63,38,206
Indo-European Telegraph—Revenue Account	9,43,000	8,75,000	8,58,000	8,35,232
TOTAL	76,93,000	74,40,000	73,08,000	71,73,438

(a) For details, *see* Telegraph Estimates.

XV.—MINT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Seignorage Duty on Coining Gold	1,000	2,000	1,000	1,345
Seignorage Duty on Coining Silver	1,00,000	1,50,000	2,00,000	77,172
Gain on Coinage Operations	9,000	9,000	9,000	3,903
Gain on Copper Coinage	8,50,000	8,00,000	7,00,000	6,37,195
Sale of Old Stores and Materials	1,700	1,700	1,700	682
Miscellaneous	38,000	38,000	38,000	55,430
	9,99,700	10,00,700	9,49,700	
Add—For rounding	300	300	300	
TOTAL	10,00,000	10,01,000	9,50,000	7,75,727

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Sale Proceeds of Unclaimed and Escheated Property	28,220	30,050	28,170	58,215
Court-fees realised in Cash—				
Process Servers' Fees	1,100	1,020	1,170	40
Recoveries on Pauper Suits				1,119
Total Court-Fees, &c.	1,100	1,020	1,170	1,159
General Fees, Fines and Forfeitures	35,450	33,650	33,450	32,318
Miscellaneous	150	250	250	115
	64,920	64,970	63,040	
Add or Deduct—For rounding	80	30	40	
TOTAL IMPERIAL	65,000	65,000	63,000	91,807
Local.				
Sale Proceeds of Unclaimed and Escheated Property	200	310	200	203
Miscellaneous	...	400	...	96
	200	710	200	
Add or Deduct—For rounding	200	290	200	
TOTAL LOCAL	...	1,000	...	299
TOTAL	65,000	66,000	63,000	92,106

XVIB.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Jails—				
HIRE OF CONVICTS, &c.	11,500	11,700	6,000	16,377
MISCELLANEOUS	100	320	100	218
	11,600	12,020	6,100	16,595
Jail Manufactures	14,770	15,800	15,800	15,454
Carried over	26,370	27,820	21,900	32,049

XVIB.—LAW AND JUSTICE—JAILS—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL—continued.	Rs.	Rs.	Rs.	Rs.
Brought forward	26,370	27,820	21,900	32,049
Convict Receipts at Port Blair—				
Port Blair:—				
Jail Manufacture	5,130	5,300	5,970	5,331
Sale of Produce	26,910	25,000	33,000	40,215
Hire of Convicts	20,000	18,000	16,110	18,627
Tea Gardens { Navy Bay	25,000	31,000	29,000	28,211
Tea Gardens { Goplakabung	16,000	12,000	8,000	
Sale of Stores	1,00,000	1,00,000	1,00,580	86,770
Sale Proceeds of Unclaimed and Intestate Property	3,000	3,000	3,000	5,714
Recoveries from Native States for their Prisoners in Port Blair	63,430	1,46,000	79,700	50,065
Miscellaneous	25,830	26,000	24,690	26,357
	2,85,300	3,66,300	3,00,050	2,61,290
Nicobars—(a)				
Jail Manufacture	...	...	...	56
Sale of Produce	..	...	...	460
Hire of Convicts	...	...	...	537
Sale of Stores	..	...	...	3,520
Miscellaneous	...	...	...	1,435
	...	...	...	6,008
Total Convict Receipts, &c.	2,85,300	3,66,300	3,00,050	2,67,298
	3,11,670	3,94,120	3,21,950	
Add or Deduct—For rounding	330	*120*	50	
TOTAL	3,12,000	3,94,000	3,22,000	2,99,347

(a) Abolished from 1889-90.

XVII.—POLICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Police supplied to Railways—				
Rajputana and Malwa Railway	...	...	62,500	...
Police supplied to Public Departments, Private Companies and Persons	...	20	...	...
Cash receipts under the Arms Act	...	20	...	5
Fees, Fines and Forfeitures	100	...	150	710
Superannuation Receipts	600	600	600	576
Miscellaneous	2,610	2,550	2,350	2,826
	3,310	3,190	65,600	
Add or Deduct—For rounding	*310*	*190*	400	
TOTAL IMPERIAL	3,000	3,000	66,000	4,117
LOCAL.				
Fees, Fines and Forfeitures—				
Cattle-pound Fees and Fines, &c.	5,170	5,320	5,170	6,189
Miscellaneous	50	...	50	28
	5,220	5,320	5,220	
Deduct—For rounding	*220*	*320*	*220*	
TOTAL LOCAL	5,000	5,000	5,000	6,217
TOTAL	8,000	8,000	71,000	10,334

XVIII.—MARINE.(a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
I.—Dockyard Services and Supplies to other Departments, Private Individuals, &c.	6,50,000	5,50,000	5,50,000	7 47,237
II.—Hire of Vessels	...	4 000	1,000	4,407
III.—Sale Proceeds of Vessels and Stores	15,000	83,000	20,000	85,495
IV.—Freight, Passage and Tonnage	...	.	2,000	65
V.—Miscellaneous	1,00,000	1,00,000	1,00,000	94,862
TOTAL	7,65,000	7,37,000	6,73,000	9,32,066

(a) For details, *see* Marine Estimates.

XIX.—EDUCATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General	4,680	4,000	2,400	2,105
Fees, Schools, General	5,950	6,000	4,900	6,561
Contributions—				
From Native States and Private persons	...	.	...	6,531
Miscellaneous—				
Sale-proceeds of books	100	} 4,000	100	...
Other Items	100		100	5,250
Total Miscellaneous	200	4,000	200	5,250
	10,830		7,500	
Add—For rounding	170		500	
Total Imperial	11,000	14,000	8,000	20,447
Local.				
Fees, Schools, General	420	420	1,620	1,336
Contributions—				
From Government	960	960	} 4,400	960
From Native States and Private persons	...	...		...
Total Contributions	960	960	4,400	960
Miscellaneous—				
Sale-proceeds of Books	...	10	600	159
Other Items	20	...	20	1,020
Total Miscellaneous	20	10	620	1,179
	1,400	1,390	6,640	
Add or Deduct—For rounding	400	390	360	
Total Local	1,000	1,000	7,000	3,475
TOTAL	12,000	15,000	15,000	23,922

XX.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Hospital Receipts	...	...	...	20
Contributions	1,680	1.680	...	1,680
Miscellaneous	...	...	...	735
	1,680	1,680		
Add—For rounding	320	320		
Total Imperial	2,000	2,000	...	2,435
Local.				
Contributions	4,000	4,300	5,580	5,107
		4,300	5,580	
Add or Deduct—For rounding		300	420	
Total Local	4,000	4,000	6,000	5,107
TOTAL	6,000	6,000	6,000	7,542

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Government Bull and Stallion Receipts—				
Horse-Breeding Operations	4,700	5,500	4,700	5,518
Receipts on account of Public Exhibitions and Fairs	...	...	...	47
Examination Fees—				
Board of Examiners	800	700	800	450
Sale of Stores and Materials—				
Survey Department—				
Sale of maps, cash	17,800	17,000	17,000	5,227
Sale of instruments by the Mathematical Instrument Department	9,600	10,000	5,000	24,943
Other Items	2,000	...	2,000	2,494
Total Sale of Stores, &c.	29,400	27,000	24,000	32,664
Miscellaneous	15,100	25,290	1,540	20,613
		58,490	31,040	
Deduct—For rounding		*490*	*40*	
Total Imperial	50,000	58,000	31,000	59,292
Local.				
Botanical and other Public Garden Receipts	500	510	50	1,450
Receipts on account of Public Exhibitions and Fairs	1,500	1,000	...	459
	2,000	1,510	50	
Add or Deduct—For rounding	...	490	*50*	
Total Local	2,000	2,000	...	1,909
TOTAL	52,000	60,000	31,000	61,201

XXII.—RECEIPTS IN AID OF SUPERANNUATION, &c.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	2,40,000	2,40,000	2,55,000	2,59,546
Subscriptions to the Military Orphan Fund	85,000	85,000	95,000	1,03,678
Excess Payments on account of the Military Orphan Fund transferred from Deposits	...	...	3,82,000	23,220
Subscriptions to the Medical Retiring Fund	...	300	...	3,215
Subscriptions under the Indian Civil Service Family Pension Regulations	3,000	3,000	400	1,488
Subscriptions to the Bengal Civil Fund	60,000	60,000	60,000	64,517
Ditto ditto Madras Civil Fund	3,000	3,000	3,500	3,307
Ditto ditto Bombay Civil Fund	2,000	2,000	2,000	1,689
Family Subscription of Native Members of the Covenanted Civil Service	700	700	700	831
Contributions for Pensions and Gratuities	4,48,300	4,46,300	4,83,080	4,59,216
Recoveries on account of Capitalized Pensions (Marine)	10,000	12,000	12,000	12,777
Miscellaneous	...	100	320	4,905
		8,52,400		
Deduct—For rounding		*400*		
TOTAL	8,52,000	8,52,000	12,94,000	9,38,449

XXIII.—STATIONERY AND PRINTING.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Stationery Receipts	300	300	...	1,903
Sale of Gazettes and other Publications	50,000	50,000	30,000	59,379
Other Press Receipts	1,00,000	1,00,030	60,500	64,022
	1,50,300	1,50,330	90,500	
Add or Deduct—For rounding	*300*	*330*	500	
TOTAL	1,50,000	1,50,000	91,000	1,25,304

XXIV.—GAIN BY EXCHANGE ON TRANSACTIONS WITH LONDON.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
On Capital Transactions of Railway Companies in India—				
Guaranteed Companies' Transactions	11,98,000	6,72,000	8,23,000	11,96,670
Southern Mahratta Railway } Bellary-Kistna Railway }	4,12,000	6,50,000	6,02,000	6,11,100
Mysore State Railway	72,000	1,12,000	96,000	6,49,810
Indian Midland Railway	8,74,000	11,07,000	21,29,000	40,29,940
Bengal-Nagpur Railway	23,71,000	19,20,000	21,93,000	37,24,370
Bengal Central Railway	14,000	10,000	9,000	18,890
Rohilkhand Kumaon Railway	13,000	3,000	...	...
	49,54,000	44,74,000	58,52,000	1,02,30,780
On Capital Transactions of the Rajputana-Malwa-Railway	2,000	21,000	*13,000*	*25,720*
On Capital Transactions of the E. I. Railway	*1,51,000*	*29,000*	*35,000*	*1,03,740*
On Transactions with H. M.'s Imperial Government—				
Postal and Money Order Transactions } Other Transactions } *On other Remittance Transactions*— On Transactions of the P. W. Department } On Transactions of the Military Department } On Other Transactions }	*3,70,000*	68,000	*5,31,000*	*5,86,790*
TOTAL	44,35,000	45,34,000	52,73,000	95,14,530

N.B.—Figures in *italics* represent loss.

XXV.—MISCELLANEOUS.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Gain by Exchange	25,400	15,760	42,900	14,569
Premium on Bills	90,890	90,600	67,100	88,378
Unclaimed Deposits	6,000	21,000	6,000	9,085
Unclaimed Bills of Exchange of more than 3 years' standing	200	200	200	200
Sale Proceeds of Durbar Presents	11,600	16,620	16,600	19,986
Sale of old Stores and Materials	1,900	2,280	2,300	2,506
Fees for Government Audits	16,300	16,300	16,300	15,201
Rents	1,140	980	780	980
Miscellaneous Fees, Fines and Forfeitures	13,200	11,000	11,340	2,467
Rates and taxes	...	10	...	...
Recovery of Insurance and other Charges on English Stores	500	700	500	435
Extraordinary Items	...	13,000	...	850
Miscellaneous—				
Cash recoveries of service payments of previous years	7,000	7,000	3,000	29,638
Staging Bungalow Receipts	3,590	3,700	3,790	3,940
House-rent	...	...	200	...
Tax on (Khar) Potash	2,400	2,400	1,000	1,260
Other Items	20,750	18,080	30,710	7,270
	33,740	31,180	38,700	42,108
	2,00,870	2,19,630	2,02,720	
Add—For rounding	130	370	280	
Total Imperial	2,01,000	2,20,000	2,03,000	1,96,765
Carried over	2,01,000	2,20,000	2,03,000	1,96,765

XXV.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward	2,01,000	2,20,000	2,03,000	1,96,765
Local.				
Contributions—				
From Government	360	...	360	218
From Private persons	...	500	...	409
Total Contributions	360	500	360	627
Rents—				
Rent of Lands	3,050	2,550	3,120	3,377
Receipts from Staging Bungalows	1,860	2,350	2,150	2,366
Rent of Shops and Houses	600	100	800	14
Rent of Agency Dwelling-Houses	...	...	...	91
Total Rents	5,510	5,000	6,070	5,848
Miscellaneous Fees, Fines and Forfeitures—				
Market Fees	1,400	1,400	1,400	1,286
Fees and Fines	5,820	6 000	5,820	8,507
Total Miscellaneous Fees, &c.	7,220	7,400	7,220	9,793
Miscellaneous—				
Contract Tax on Sale of Cattle, and Brokerage thereon	...	...	...	2,454
Contract Tax on Weighment of Grain	...	...	...	2,455
Conservancy Tax	...	...	...	9,510
Other Items	1,710	2,110	1 710	1,902
Total Miscellaneous	1,710	2,110	1,710	16,321
	14,800	15,010	15,360	
Add or Deduct—For rounding	200	*10*	*360*	
Total Local	15,000	15,000	15,000	32,589
TOTAL	2,16,000	2,35,000	2,18,000	2,29,354

XXXII.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
In charge of Civil Officers—				
Cemetery Receipts	150	100	...	325
Miscellaneous	...	...	100	...
Total in charge of Civil Officers	150	100	100	325
Deduct—For rounding	*150*	*100*	*100*	
Total Imperial	...	...	...	325
Local.				
In charge of Civil Officers—				
Tolls	23,500	21,000	22,100	24,568
Miscellaneous	...	...	...	60
Total in charge of Civil Officers	23,500	21,000	22,100	24,628
Add or Deduct—For rounding	500	...	*100*	...
Total Local	24,000	21,000	22,000	24,628
TOTAL	24,000	21,000	22,000	24,953

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1890-91.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.				
Revenue Refunds—	Rs.	Rs.	Rs.	Rs.
Land Revenue	4,800	5,200	5,320	5,021
Salt	30,000	30,000	5,000	96,199
Stamps	3,640	3,500	3,240	3,575
Excise	300	500	300	105
Provincial Rates	..		...	41
Assessed Taxes	7,510	6,700	7,510	7,927
Registration	...	10	...	7
Forest	...	...		341
	46,250	45,910	21,370	
Add or Deduct—For rounding	*250*	90	*370*	
TOTAL	46,000	46,000	21,000	1,13,216

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1890-91	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Compensations	30,88,920	30,79,920	30,83,920	30,84,675
Miscellaneous	3,080	3,080	3,080	3,080
TOTAL	30,92,000	30,83,000	30,87,000	30,87,755

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Compensations.				
EXCEEDING Rs. 5,000 PER ANNUM.	Rs.	Rs.	Rs.	Rs.
Keyso Rao Patan (compensation payable to Holkar)	29,480	29,490	29,480	29,484
Compensation to Maharaja of Kishengurh for loss of transit duties on Rajputana Railway	20,000	20,000	20,000	20,000
Compensation to His Highness the Khan of Khelat for the surrender of his right to levy dues on merchandise passing through the Bolan	30,000	30,000	30,000	30,000
TOTAL EXCEEDING Rs. 5,000 PER ANNUM	79,480	79,490	79,480	79,484
NOT EXCEEDING Rs. 5,000 PER ANNUM.				
Compensation to the Ruling Family of Khetran	1,800	1,800	1,800	1,181
Compensation to Marwar State (Departmental)	3,000	3,000	3,050	3,000
Compensation to Murree Sirdar Mehrulla Khan, Beluchistan (Quetta)	3,600	3,600	3,600	3,900
Compensation to Rao of Junian for Mapa and Bhoom Kikree (Ajmere and Merwara)	820	820	820	816
Compensation to Rao of Masuda (Ajmere)	4,000	4,000	...	...
Compensation to Rao of Kharwa (Ajmere)	1,000	1,000	...	...
TOTAL NOT EXCEEDING Rs. 5,000 PER ANNUM	14,220	14,220	9,270	8,897
Carried over	93,700	93,710	88,750	88,381

2.—ASSIGNMENTS AND COMPENSATIONS—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Compensations—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	93,700	93,710	88,750	88,381
SALT COMPENSATIONS PAYABLE TO THE FOLLOWING STATES—				
Jodhpur State	9,61,390	9,61,390	9,61,390	9,61,395
Jeypur "	6,88,310	6,88,310	6,88,310	6,88,309
Gwalior "	3,12,500	3,12,500	3,12,500	3,12,500
Bhurtpur "	1,50,500	1,50,500	1,50,500	1,50,500
Ulwar "	1,25,000	1,25,000	1,25,000	1,25,000
Bahwulpur "	80,000	80,000	80,000	80,000
Dholepur "	60,000	64,000	60,000	90,000
Meywar "	2,04,150	2,00,000	2 04,150	1,99,150
Kishengarh "	25,000	25,000	25,000	25,000
Datia "	10,000	10,000	10,000	10,000
Bikanir "	6,000	6,000	6,000	6,000
Sirohi "	10,800	10,800	10,800	10,800
Lawa "	700	700	700	700
Royalty payable to the Jodhpur and Jeypur States under the Sambhar Lake Treaty	2,10,000	2,01,000	2,10 000	1,86,237
Istimrardars and Jagirdars of Ajmere	4,180	4,180	4,180	4,178
Holkar State	61,880	61,880	61,880	61,875
Rutlam "	1,000	1,000	1,000	1,000
Jaora "	2,500	2 500	2,500	2,500
Sitaman "	2,000	2,000	2,000	2,000
Bhopal "	10,000	10,000	10,000	10,000
Kotah "	19,180	19,180	19,180	19,175
Kerowli "	5,700	5,700	5,700	5,695
Shahpura "	5,000	5,000	5,000	5,000
Jhalwar "	7,250	7,250	7,250	7,250
Tonk "	20,000	20,000	20,000	20,000
Boondee "	8,000	8,000	8,000	8,000
Santhar "	1,450	1,450	1,450	1,450
Dewas " (Senior Branch)	410	410	410	413
Dewas " (Junior Branch)	410	410	410	412
Sailana "	410	410	410	412
Rajgarh "	620	620	620	619
Nursingarh "	620	620	620	619
Thakur of Kaibanea	110	110	110	105
TOTAL SALT COMPENSATIONS	29,95,070	29,85,920	29,95,070	29,96,294
	30,88,770	30,79,630	30,83,820	
Lump Addition	150	290	100	
Total Compensations	30,88,920	30,79,920	30,83,920	30,84,675

3.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs	Rs.	Rs	Rs.
Charges of District Administration	2,39,040	2,30,610	2,40,610	2,33,106
Charges on Account of Land Revenue Collections	12,340	8,000	11,200	5,616
Survey and Settlement	1,81,620	1,37,470	1,16,540	1,30,863
Expenditure against Quetta Assigned Revenue (Beluchistan, Quetta)	1,49,970	1,60,000	1,55,480	1,50,407
Expenditure against Bori Valley Revenue (Beluchistan, Quetta)	4,670	4,970	4,670	5,867
Expenditure against Khetran Land Revenue (Beluchistan, Quetta)	5,220	3,900	5,220	5,575
Expenditure against Khelat Land Revenue (Beluchistan, Quetta)	2,210	7,000	..	..
	5,95,070	5,51,950	5,33,720	
Add or Deduct—For rounding	70	50	280	
TOTAL IMPERIAL	5,95,000	5,52,000	5,34,000	5,31,434
LOCAL.				
Charges of District Administration	30,470	33,000	31,610	28,201
Deduct—For rounding	470	...	610	...
TOTAL LOCAL	30,000	33,000	31,000	28,201
TOTAL	6,25,000	5,85,000	5,65,000	5,59,635

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration.				
		CHARGES OF DISTRICT ADMINISTRATION, IMPERIAL.				
		GENERAL ESTABLISHMENT.				
		Salaries.				
2	2	Commissioners (Ajmere, 2,000), (Coorg, 1,500)	42,000	30,000	42,000	33,165
3	3	Assistant Commissioners (Ajmere, 1,200, 800), (Coorg, 300)	27,600	15,600	27,600	14,356
2	2	Extra Assistant Commissioners (Ajmere, 320, 150,)	5,640		8,640	3,485
	1	Revenue Extra Assistant Commissioner (250—400)	3,210	...	...	...
		Allowance to Secy. to Chief Commissioner, Coorg	3,000	3,120	3,000	2,892
			81,450		81,240	
		Deduct—				
		Amount chargeable under 19A.—Law and Justice: "Civil and Sessions Court"—				
		Moiety salary of Commissioner, Ajmere	*12,000*		*12,000*	
		Do. "Criminal Courts"—				
		Moiety salary of Assistant and Extra Assistant Commissioner (Ajmere)	*14,820*		*16,320*	
		Total Salaries, Land Revenue Share	54,630	48,720	52,920	53,898
		Establishment.				
1	1	Clerk, English Department (200 and above)	37,510	34,200	37,150	44,279
54	55	Clerks, ditto (less than 200)				
37	37	Clerks, Vernacular Department (varying from 10 to 190)	17,380	10,500	18,880	
71	72	Jemadar, Peons, Duftries, and other servants	5,690	4,650	5,630	5,821
		Temporary Establishment	...	500	660	239
		Deduct—Amount chargeable to "19A.—Law and Justice—Criminal Courts"	60,580 *9,380*		62,320 *9,380*	
		Total Establishment, Land Revenue Share	51,200	49,850	52,940	50,339
		Allowances.				
		Travelling and Tentage Allowance of Officers	4,250	3,800	3,850	2,364
		Ditto ditto Establishment	2,500	2,100	1,200	1,541
		Compensation for dearness of Provision, &c.	...	...	...	4,491
		Total Allowances	6,750	5,900	5,050	8,396
		Supplies and Services.				
		Charges for Remittance of Treasure within the District	350	250	350	440
		Law Charges	100	20	100	72
		Feed and Keep of Cattle	1,300	1,000	1,300	1,284
		Petty Construction and Repairs	...	300	...	...
		Total Supplies and Services	1,750	1,570	1,750	1,796
		Contingencies.				
		Stationery Charges	1,200	1,150	250	367
		Tour Charges	1 100	1,100	300	966
		Postage Charges	2,800	3,400	2,550	2,484
		Telegram Charges	1,150	800	700	445
		Liveries of peons	...	100	...	102
		Purchase of Tents and Furniture	1,730	1,680	1,800	710
		Subscriptions to Newspapers	30	...	30	...
		Purchase of Books and Periodicals	140	100	100	117
		Rents, Rates and Taxes	140	140	200	60
		Carriage of Revenue Grain	2,500	1,500	7,600	...
		Office Expenses and Miscellaneous	4,270	4,500	4,000	4,837
		Total Contingencies	15,060	14,470	17,530	10,088
		TOTAL GENERAL ESTABLISHMENT	1,29,390	1,20,510	1,30,190	1,24,517
		Carried over	1,29,390	1,20,510	1,30,190	1,24,517

3.—LAND REVENUE—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		CHARGES OF DISTRICT ADMINISTRATION, IMPERIAL—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward .	1,29,390	1,20,510	1,30,190	1,24,517
		SUB-DIVISIONAL ESTABLISHMENTS.				
		Salaries.				
12*	12	Tehsildars (varying from 100 to 250) .	20,400	20,220	22,500	14,235
1	1	Deputy Amildar (70) .	840	840	840	...
		Total Salaries .	21,240	21,060	23,340	14,235
		Establishment.				
38	37	Naib Tehsildars (varying from 20 to 80) .	17,680	20,000		
		Subadars, Munshees, &c. . . .	30,190	27,800		
112	111	Clerks, Mohurirs and others (varying from 15 to 150)	540	540	49,470	54,601
269	264	Peons, Duftries and other servants . .	21,830	22,760	22,620	21,695
		Patwaries	...	...	...	3,164
		Total Establishment .	70,240	71,100	72,090	79,460
		Allowances.				
		Compensation for dearness of provision . . .	3,570	3,500	...	...
		Contingencies.				
		House Rent	100	900	960	904
		Postage Charges	2,500	2,500	2,500	3,007
		Miscellaneous	740	740	740	885
		Total Contingencies .	3,340	4,140	4,200	4,796
		TOTAL SUB-DIVISIONAL ESTABLISHMENT .	98,390	99 800	99,630	98,491
		KANUNGO ESTABLISHMENT (Ajmere).				
13	13	Supervising Kanungos	4,980	5,800	4,980	5,428
13	13	Servants	820		820	...
		TOTAL KANUNGO ESTABLISHMENT .	5,800	5,800	5,800	5,428
		CHARGES OF MAUNPUR DISTRICT (INDORE) . .	3,680	2,900	3,530	3,321
		CHARGES OF COLLECTING LAND REVENUE IN PORT BLAIR	1,780	1,600	1,500	1,349
			5,460	4,500	5,030	4,670
		Lump Alteration .			2,40,650 *40*	
		TOTAL CHARGES OF DISTRICT ADMINISTRATION, IMPERIAL.	2,39,040	2,30,610	2,40,610	2,33,106
		CHARGES OF DISTRICT ADMINISTRATION—LOCAL (Ajmere).				
		Allowance to Local Fund Clerk . .	...	...	...	57
187	187	Patwaries	29,470	32,000	29,470	26,500
		Miscellaneous	1,000	1,000	2,140	1,644
		TOTAL CHARGES OF DISTRICT ADMINISTRATION, LOCAL .	30,470	33,000	31,610	28,201
		Total Charges of District Administration .	2,69,510	2,63,610	2,72,220	2,61,307

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Charges on account of Land Revenue Collections—				
		COMMISSION ON LAND REVENUE COLLECTIONS	12,340	8,000	11,200	5,616
		Survey and Settlement.				
		SURVEY AND SETTLEMENT PARTIES (Coorg).				
		Salaries.				
		Allowance of Superintendent	...	...	...	3,460
		Deputy Superintendent	...	...	...	6,020
		Total Salaries	...	...	...	9,480
		Establishment.				
4	4	Clerks	1,560	1,560	1,560	6,235
1	1	Servant	120	120	120	1,141
...	..	Surveyors, &c.	...	...	...	2,022
13	13	Field Establishment	2,160	2,000	2,160	2,195
		Total Establishment	3,840	3,680	3,840	11,593
		Allowances.				
		Travelling Allowance of Establishment	200	200	200	57
		Batta to Field Establishment	...	...	...	774
		Total Allowances	200	200	200	831
		Contingencies.				
		Stationery Charges	50		50	2
		Printing Charges	...		...	...
		Postage Charges	40		40	49
		Equipment and Miscellaneous	410		410	1,656
		Total Contingencies	500	4,500	500	1,707
		REVENUE SURVEY OF COORG	70,460	14,000	...	...
		LAND SETTLEMENT CHARGES (BANGALORE)	...	150	...	150
		Portion of Charges of Controlling and Administrative Staff, *vide* detail under "26, Scientific and other Minor Departments"	75,000	22,530	4,540	23,761
		Portion of Head-Quarters Correspondence and Drawing Offices, *vide* detail under "26, Scientific and other Minor Departments"	51,680	58,040	57,120	57,325
			54,940	56,900	54,880	49,777
		Total Survey and Settlement	1,81,620	1,37,470	1,16,540	1,30,863
		Expenditure against Quetta Assigned Revenue.				
		Quit-rent to the Khan of Kelat	25,000	25,000	25,000	25,000
		Collection of Land Revenue and Stamps	11,880	11,700	12,980	11,710
		Political Agents	...	...	...	8,153
		Political, Magisterial and Legal Establishment	50,770	82,900	82,970	67,054
		Administration Charges of Bolan Pass	6,240	6,500	...	6,734
		Law and Registration Charges	220	...	200	...
		Forest Establishment	3,390	4,000	4,390	3,954
		Public Works	18,300	24,300	24,300	23,773
		Education	2,400	...	...	...
		Miscellaneous	2,370	5,600	5,640	4,029
			1,20,570	1,60,000	1,55,480	1,50,407
		EXPENDITURE AGAINST SPECIAL ALLOTMENT.				
		Police and Levies	29,400			
		Total Expenditure against Quetta Assigned Revenue	1,49,970	1,60,000	1,55,480	1,50,407

4.—OPIUM.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Opium Agencies and Establishments	13,000	13,000	14,000	13,456
TOTAL	13,000	13,000	14,000	13,456

4.—OPIUM—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Opium Agencies and Establishment (Indore).				
		Salaries.				
1	1	Assistant Opium Agent (300) . .	3,600	3,600	3,600	3,600
		Establishment.				
9	8	Clerks and others (varying from 16 to 180)	6,190	6,400	6,430	6,053
25	24	Servants	2,090	2,250	2,130	2,283
		Total Establishment .	8,280	8,650	8,560	8,336
		Allowances.				
		Travelling Allowances	100	...	100	69
		Contingencies.				
		Purchase and repairs of Furniture	50	50	50	15
		Hot-weather Charges	50	50	50	52
		Telegram Charges	100	100	100	122
		Postage Charges	200	200	200	175
		Stationery Charges	70	50	30	36
		Subscription to Newspapers	80	80	80	79
		Miscellaneous	250	600	790	972
		Total Contingencies .	800	1,130	1,300	1,451
			12,780	13,380	13,560	
		Add or Deduct—For rounding .	220	*380*	440	
		Total Opium Agencies and Establishments .	13,000	13,000	14,000	13,456

5.—SALT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Salaries, Establishments and Contingencies—				
Central Office	75,080	75,030	74,810	75,570
Mines	1,85,430	1,64,690	2,06,950	1,86,361
Internal Branch	70,540	67,225	69,300	68,463
Sambhar Lake	2,16,840	2,04,160	2,99,190	2,93,122
Rajputana Salt Sources—				
Didwana Lake	32,740	28,840	32,510	27,011
Pachbudra	84,260	76,520	96,140	71,479
Phaloudi	6,640	4,740	5,640	6,113
Total Salaries, &c. .	6,71,530	6,21,205	7,84,540	7,28,119
Preventive Establishments—				
Mines	1,78,710	1,62,200	1,65,370	1,65,690
Internal Branch	2,01,396	1,79,000	2,01,240	1,88,850
Sambhar Lake	93,140	83,800	89,000	79,141
Rajputana Salt Sources—				
Didwana Lake	10,424	11,388	10,630	11,381
Pachbudra	36,460	36,050	35,500	33,979
Phaloudi	8,090	6,550	7,190	6,081
Total Preventive Establishments .	5,28,220	4,78,988	5,08,930	4,85,122
	11,99,750	11,00,193	12,93,470	
Add or Deduct—For rounding .	250	*193*	*470*	
TOTAL .	12,00,000	11,00,000	12,93,000	12,13,241

5.—SALT—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		NORTHERN INDIA SALT REVENUE DEPARTMENT.				
		Salaries, Establishments and Contingencies				
		Salaries.				
1	1	Commissioner (2,500)[a]	28,800	27,500	28,800	28,800
1	1	Deputy Commissioner (1,200)	14,400	14,400	14,400	17,172
6	6	Assistant Commissioners (500—800)a	57,600	69,320	57,600	56,760
1	1	Personal Assistant to Commissioner (500)	6,000	6,000	6,000	6,000
—	—	Analyst	...	...	...	150
1	1	Superintendent of Mandi Mines (400 to 500)	5,760	5,500	5,520	5,280
		Total Salaries	1,12,560	1,22,720	1,12,320	1,14,162
		Establishment.				
3	3	Clerks (200 and above)	8,400	52,160	8,400	49,641
44	66	" (less than 200)	38,940		33,420	
22		Vernacular Clerks			6,000	
2	2	Treasurers (150), (60)	2,520		2,520	
11	11	Jamadars	1,180	6,130	1,180	6,304
61	61	Peons	4,870		4,870	
7	7	Sweepers and Bhistis	350		350	
		Total Establishment	56,260	58,290	56,740	55,945
		Allowances.				
		Travelling Allowances and Expenses of Officers	36,920	37,650	34,050	37,008
		Ditto ditto of Establishment	7,400		7,250	
		Tour Allowances	2,000	2,000	2,000	2,047
		Total Allowances	46,320	39,650	43,300	39,055
		Supplies and Services.				
		Manufacture of Salt	2,49,500	2,17,000	3,32,500	3,12,852
		Purchase of Tents	1,050	...	400	...
		Through Traffic Charges	62,900	48,000	56,070	51,849
		Excavation Charges	60,000	46,000	80,000	67,994
		Half Fines (Rewards)	2,630	2,135	2,070	1,950
		Commission on Salt Collection	25,000	25,000	25,000	22,066
		Petty Construction and Repairs	44,000	33,900	43,510	35,201
		Compensation to Frontier Chiefs and others	...	1,500	1,200	1,840
			4,45,080			
		Deduct—Probable Savings	20,000			
		Total Supplies and Services	4,25,080	3,73,535	5,40,750	4,93,752
		Contingencies.				
		House-rent	3,070	3,200	3,420	3,034
		Hot-weather Charges	1,150	1,110	800	669
		Stationery Charges	1,455	1,105	1,430	1,111
		Telegram Charges	415	335	500	259
		Postage Charges	5,980	5,560	5,800	5,331
		Conveyance of Tents, &c.	3,900	3,400	3,900	3,616
		Miscellaneous	15,340	12,300	15,580	11,185
		Total Contingencies	31,310	27,010	31,430	25,205
		Total Salaries, Establishments & Contingencies	6,71,530	6,21,205	7,84,540	7,28,119

(a) Attached to Mines (1), Internal Branch (2), Sambhur Lake (1), and Rajputana Salt Sources (2).

5.—SALT—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		NORTHERN INDIA SALT DEPARTMENT—*contd.*				
		Preventive Establishments.				
12	12	Superintendents (400—500)*a*	68,640		66,720	
19	20	Do. (300—400)*b*	88,700	1,85,600	81,800	1,78,753
17	14	Do. (200—300)*c*	46,880		52,880	
1	1	Superintendent (150)	1,800		1,800	
109	114	Inspectors (varying from 30 to 70)	63,600		60,600	
5	5	Darogas (varying from 40 to 80)	3,240	99,200	3,240	97,362
68	68	Kotegushts (12 and 15)	11,130		11,130	
85	83	Clerks, English and Vernacular (varying from 15 to 30)	19,440		19,800	44,267
14	14	Lumbardars (6½)	1,090		1,090	
12	12	Weighmen (varying from 7 to 12)	1,490		1,490	
10	10	Havildars (5 @ 10), (5 @ 12)	1,320	1,87,000	1,320	
237	237	Jamadars (varying from 8 to 10)	25,970		25,970	1,57,168
2,490	2,490	Peons (6 and 7)	1,95,100		1,95,100	
20	20	Gardeners and others	960		960	
5	5	Hospital Assistants and Native Doctors	3,780		3,960	
7	7	Compounders and Dressers	684	4,688	710	4,755
6	6	Cook, Bhisties and Sweepers	670		670	
247	267	Temporary Establishment	9,736	2,500	5,000	2,817
			5,44,230		5,34,240	
		Deduct—Probable Savings	*16,010*		*25,310*	
		Total Preventive Establishments	5,28,220	4,78,988	5,08,930	4,85,122

(*a*) 4 for Mines, 3 for Internal Branch, 5 for S. Lake, — Raj. S. Sources.
(*b*) 7 do. 7 do. 3 do. 3 do.
(*c*) 3 do. 7 do. 2 do. 2 do.

6.—STAMPS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Charges for the Sale of General Stamps	10,220	10,380	11,010	11,514
Charges on Sale of Court-fee Stamps	3,710	3,800	3,870	3,843
Discount on plain Paper	...	10	10	1
	13,930	14,190	14 890	
Add or Deduct—For rounding	70	*190*	110	
	14,000	14,000	15,000	15,358
Less:				
Value of Stamps supplied from the Central Stores to the following Governments:—				
Central Provinces	18,800	18,720	24,000	29,469
Burma	15,000	15,000	15,000	11,711
Assam	12,000	12,000	18,000	14,213
Bengal	2,40,000	2,40,000	2,20,000	2,17,813
N.-W. Provinces and Oudh	1,20,000	1,14,000	1,19,000	1,04,667
Punjab	74,000	70,000	85,000	63,062
Bombay	60,000	60,000	65,000	55,658
	5,39,800	5,29,720		
Add—For rounding	200	280		
	5,40,000	5,30,000	5,46,000	4,96,593
TOTAL	—5,26,000	—5,16,000	—5,31,000	—4,81,235

6.—STAMPS—*continued.*

Numbers 1889-90.	Numbers 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Charges for the Sale of General Stamps.				
		DISTRICT CHARGES.				
		Establishment.				
3	1	Clerks (20).	240	260	850	819
		Allowances.				
		Discount on sale of Stamps—				
		One anna Stamps				
		Bills of Exchange or Hoondies				
		Other General Stamps				
		Commission to Vendors				
		Total Allowances .	9,080	9,200	9,150	9,709
		Contingencies.				
		Postage Charges	...		10	...
		Office Expenses and Miscellaneous	900	920	1,000	986
		Total Contingencies .	900	920	1,010	986
		Total Charges for the Sale of General Stamps .	10,220	10,380	11,010	11,514

7.—EXCISE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners' and Cantonment Magistrates' Establishments	15,000	13,000	13,000	12,325
LOCAL.				
Collectors', Commissioners' and Cantonment Magistrates' Establishments	..	...	...	5,619
TOTAL .	15,000	13,000	13,000	17,944

DETAILS.

Numbers 1889-90.	Numbers 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Collectors', Commissioners', and Cantonment Magistrates' Establishments.	Rs.	Rs.	Rs.	Rs.
		COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—IMPERIAL.				
		DISTRICT ESTABLISHMENT.				
		Office Establishment.				
2	3	Clerks	1,020	960	660	578
10	10	Servants	790	790	790	782
		Total Office Establishment .	1,810	1,750	1,450	1,360
		Distillery Establishment.				
1	1	Daroga	870	860	810	1,391
1	1	Clerk	300	300	300	
4	4	Servants	340	340	340	
		Portion of charges borne by Government for Preventive Establishments, Ajmere and Bangalore .	11,260	8,940	8,820	8,794
			12,770			
		Deduct—Probable Savings . . .	660			
		Total Distillery Establishment .	12,110	10,440	10,270	10,185
		Carried over .	13,920	12,190	11,720	11,545

7.—EXCISE—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Collectors', Commissioners' and Cantonment Magistrates' Establishments—Imperial—*contd.*	Rs.	Rs.	Rs.	Rs.
DISTRICT ESTABLISHMENT—Brought forward	13,920	12,190	11,720	11,545
Allowances.				
Travelling Allowances of Establishment	420	320	420	235
Contingencies.				
Postage Charges	30	30	30	36
Office Expenses and Miscellaneous	400	400	450	509
Total Contingencies	430	430	480	545
	14,770	12,940	12,620	
Add—For rounding	230	60	380	
TOTAL COLLECTORS', &c., ESTABLISHMENTS—IMPERIAL	15,000	13,000	13,000	12,325
Collectors', Commissioners' and Cantonment Magistrates' Establishments—Local.				
Numbers. 1889-90. 1890-91. — DISTRICT ESTABLISHMENT (Bhopal). *Establishment.*				
Superintendent				3,500
Clerks, Kotowal and Sudder Ameen				1,043
Servants				300
Total Establishment				4,843
Contingencies.				
Office Expenses and Miscellaneous				776
Total Collectors', &c., Establishments—Local				5,619
Total Collectors', Commissioners' and Cantonment Magistrates' Establishments	15,000	13,000	13,000	17,944

10.—ASSESSED TAXES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Collection of Income Tax	...	...	...	392
TOTAL	...	...	...	392

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Collection of Income Tax—	Rs.	Rs.	Rs.	Rs.
Establishment	240	240	240	261
Contingencies	40	40	40	42
Charges in P. W. Dept	...	...	...	89
	280	280	280	
For rounding	*280*	*280*	*280*	
Total Collection of Income Tax	...	...	...	392

11.—FOREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
General Direction	58,450	55,570	57,000	49,862
A.—Conservancy and Works	1,52,332	1,45,355	1,20,757	1,12,407
B.—Establishments	1,13,058	1,11,650	1,08,633	1,12,806
	3,23,840	3,12,575	2,86,390	
Add or Deduct—For rounding	*840*	425	*390*	
TOTAL	3,23,000	3,13,000	2,86,000	2,75,075

14.—FOREST—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		General Direction.				
		Salaries.				
1	1	Inspector General of Forests (2,000)	24,000	22,750	22,750	22,450
1	1	Assistant Inspector General of Forests (850)	10,200	10,200	10,200	7,564
		Total Salaries	34,200	32,950	32,950	30,014
		Establishment.				
5	2	Clerks (200 and over)	7,980	10,000	10,930	9,598
	3	Do. (below 200)	3,600			
5	5	Servants	470	470	470	438
		Temporary Establishment	710	400	...	43
		Total Establishment	12,760	10,870	11,400	10,079
		Allowances.				
		Travelling Allowances	2,500	4,500	3,500	3,983
		Hill Journey Allowances	4,500	4,000	6,550	3,781
		Total Allowances	7,000	8,500	10,050	7,764
		Contingencies.				
		Purchase of Books and Publications	150	150	150	82
		Subscription to Newspapers, &c.	100	...	100	17
		Purchase of Office Furniture	20	...	100	...
		Postage Charges	1,300	1,100	900	858
		Telegram Charges	300	200	150	125
		Hill Journey Charges	500	1,000	600	250
		Miscellaneous	2,120	800	600	673
		Total Contingencies	4,490	3,250	2,600	2,005
		Total General Direction	58,450	55,570	57,000	49,862
		A.—Conservancy and Works.				
		I.—Timber and other Produce removed from the Forests by Government Agency	83,000	80,010	66,150	67,136
		II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	1,050	860	760	681
		VI.—Live and Dead Stock	18,485	18,387	18,310	17,704
		VII.—Communications and Buildings	21,570	14,249	4,050	2,644
		VIII.—Demarcation, Improvement and Extension of Forests	26,492	27,638	26,297	20,254
		IX.—Miscellaneous	1,735	4,211	5,190	3,988
		Total A.—Conservancy and Works	1,52,332	1,45,355	1,20,757	1,12,407
		B.—Establishments.				
		Salaries.				
		Superior Officers—				
		Deputy Conservators—				
2	2	3rd Grade (650)	15,600		15,600	
2	1	4th do. (550)	6,600		8,900	
1	1	Deputy Director (900)	10,800		10,800	
1	1	Sub-Assistant Conservator, 2nd Grade (200)	2,400		4,200	
1	1	Instructor of Forest School (700—800)	9,000		9,600	
1	1	Superintendent of Forest Surveys	5,000		2,000	
—	1	Dy. Conservator of Forest			...	
		Total Salaries	49,400	47,535	51,100	55,418
		Establishment.				
		Subordinate Forest and Depôt Establishment—				
1	7	Surveyors	4,740		1,920	
—	—	Sub-Surveyors	...		2,950	
5	5	Forest Rangers	3,240		2,940	
29	28	Foresters	6,366		6,538	
147	153	Forest Guards	14,022		13,032	
		Carried over	8,368	28,974	27,380	26,044
			49,400	47,535	51,100	55,418

11.—FOREST—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	B.—Establishments—*contd.*	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Establishments—contd.				
		Brought forward	49,400	47,535	51,100	55,418
			28,368	28,974	27,380	26,044
		OFFICE ESTABLISHMENT—				
16	23	Clerks, Museum-keeper and others	7,831	14,251	6,226	6,755
14	17	Servants	1,620		1,320	
		Deputation and Special Allowance	6,420		6,020	5,166
		Total Establishment	44,239	43,225	40,946	37,965
		Allowances.				
		TRAVELLING ALLOWANCES—				
		Superior Officers	9,300	10,556	9,040	11,062
		Subordinate Forest and Depôt Establishments	2,140	2,877	2,040	2,836
		Office Establishments	900	900	780	506
		Total Allowances	12,340	14,333	11,860	14,404
		Contingencies.				
		Stationery Charges	310	260	260	119
		Carriage of Tents and Records	1,100	1,039	718	812
		Rents, Rates and Taxes	1,980	1,595	650	617
		Postage Charges	995	1,022	730	936
		Sundries	2,694	2,641	2,369	2,535
		Total Contingencies	7,079	6,557	4,727	5,019
		Total B.—Establishments	1,13,058	1,11,650	1,08,633	1,12,806

12.—REGISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
District Charges	6,000	5,000	5,000	5,707
TOTAL	6,000	5,000	5,000	5,707

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	District Charges. *Establishment.*	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		REGISTRAR GENERAL'S OFFICE ESTABLISHMENT—				
2	2	Clerks	660	720	660	420
1	1	Servant	60		60	
			720	720	720	420
		DISTRICT REGISTRAR'S OFFICE ESTABT.—				
1	1	Clerk	300	300	300	1,875
		SUB-REGISTRAR'S OFFICE ESTABLISHMENT—				
6	6	Clerks	1,140	1,140	1,240	
1	1	Servant	60	60	60	
			1,200	1,200	1,300	
		Total Establishment	2,220	2,220	2,320	2,295
		Allowances.				
		Remuneration to Sub-Registrars	3,000	3 000	2,550	3,120
		Travelling Allowances of Officers and Establishment	50	20	50	22
		Total Allowances	3,050	3,020	2,600	3,142
		Contingencies.				
		Postage Charges	30	30	30	20
		Stationery Charges	140	...	140	...
		Miscellaneous	130	130	130	250
		Total Contingencies	300	160	300	270
			5,570	5,400	5,220	
		Add or Deduct—For rounding	430	400	220	
		Total District Charges	6,000	5,000	5,000	5,707

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.				
At 4½ per cent.	Rs.	Rs.	Rs.	Rs
Interest on 4½ per cent. Loan of 1878	5,62,000	5,62,000	5,63,000	5,85,247
Interest on Transfer Loan of 1879, 4½ per cent. portion	86,54,000	86,54,000	86,54,000	91,44,414
Interest on 4½ per cent. Loan for Indore State Railway (Indore)	4,50,000	4,50,000	4,50,000	4,50,000
	96,66,000	96,66,000	96,67,000	1,01,79,661
At 7 Shillings Sterling per cent.				
Interest on Transfer Loan of 1879, 7 shillings per cent. portion	11,000	11,000	11,000	10,134
At 4 per cent.				
Interest on 4 per cent. Loan of 1832-33	3,11,000	3,22,000	3,30,000	3,78,455
Interest on 4 per cent. Loan of 1835-36	7,85,000	8,10,000	8,50,000	9,39,467
Interest on 4 per cent. Loan of 1842-43	97,78,000	98,50,000	98,50,000	97,22,283
Interest on 4 per cent. Loan of 1854-55	24,54,000	19,00,000	20,80,000	17,35,832
Interest on 4 per cent. Transfer (Consolidated) Loan of 1st May 1865	1,40,00,000	1,38,00,000	1,36,00,000	1,23,16,432
Interest on 4 per cent. (Reduced) Loan of 1879	30,20,000	31,06,000	32,00,000	33,21,133
Interest on 4 per cent. Promissory Notes for Mysore Family	23,000	25,000	25,000	24,950
Interest on 4 per cent. Loan of Maharaja Scindia for State Railway (Gwalior)	6,00,000	6,00,000	6,00,000	6,00,000
Interest on 4 per cent. East Indian Railway Commuted Stock	4,000	5,000	4,000	2,230
Interest on 4 per cent. Loan from Maharaja Scindia (Gwalior)	14,00,000	14,00,000	14,00,000	9,29,508
	3,23,75,000	3,18,18,000	3,19,39,000	2,99,70,290
At 3½ per cent.				
Interest on 3½ per cent. Loan of 1853-54	18,000	18,000	18,000	15,004
Other Items.				
Interest on Expired Loans—				
Interest on 5½ per cent. Loan of 1859-60				647
Interest on 5 per cent. Loan of 1825-26				...
Interest on 5 per cent. Public Works Loan of 1854-55				...
Interest on 5 per cent. Loan of 1856-57				1,272
Interest on 5 per cent. Debenture Loan of 1867-68				...
Interest on 4½ per cent. Loan of 1872				1,890
Interest on 4½ per cent. Loan of 1871				...
Interest on 4½ per cent. Transfer Loan of 1870				7,07,036
Interest on 4 per cent. Loan of 1824-25				...
Interest on 4 per cent. Loan of 1828-29				79
Interest on 4 per cent. (Reduced) Loan of 1881				...
Interest on 4 per cent. Transfer (Consolidated) Loan of 22nd April 1854				...
Total Interest on Expired Loans	30,000	40,000	50,000	7,10,924
Interest on Provincial Debenture Loans—				
Nagpore-Raipore Railway Debenture Loan (Central Provinces)	2,000	2,000	2,000	2,122
Ghazipur-Dildarnagar Railway Debenture Loan (N.-W. Provinces)	20,000	20,000	20,000	18,936
Mathura-Hatras Light Railway Debenture Loan (ditto)	700	700	1,000	3,412
Cawnpore-Furruckabad Railway Debenture Loan (ditto)	1,000	1,000	1,000	187
Cawnpore-Achneyra Railway Debenture Loan (ditto)	4,000	4,000	5,000	12,820
Ditto ditto Section of the Rajputana-Malwa Railway Debenture Loan (ditto)	28,300	28,300	28,000	24,745
Total Interest on Provincial Debenture Loans.	56,000	56,000	57,000	62,222
Commission on Transfer of 4½ per cent. Loan of 1870	...	...	...	2,849
Interest on Government of India Stock Notes	...	9,000	...	57,159
Discount on Loans	...	13,000	1,83,000	64,837
	86,000	1,18,000	2,90,000	8,97,991
Total Interest on Debt	4,21,56,000	4,16,31,000	4,19,25,000	4,10,73,980
Carried over	4,21,56,000	4,16,31,000	4,19,25,000	4,10,73,980

13.—INTEREST ON ORDINARY DEBT—*continued.*

	Budget Estimate, 1890-91	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward	4,21,56,000	4,16,31,000	4,19,25,000	4,10,73,980
Deduct—				
Interest on Debt incurred for Railways and Irrigation Works, Stock Notes, and Provincial Advances and Loan Accounts chargeable to the following Provinces—				
India	2,96,43,000	2,84,13,000	2,83,62,000	2,76,80,523
Central Provinces	28,000	18,000	2,13,000	11,000
Burma	11,64,000	11,50,000	11,54,000	11,30,418
Assam	1,000	1,000	...	806
Bengal	60,70,000	58,81,000	58,65,000	56,52,526
N.-W. Provinces and Oudh	29,23,000	28,52,000	28,67,000	28,28,157
Punjab	3,85,000	3,68,000	3,86,000	3,76,349
Madras	40,000	31,000	34,000	36,460
Bombay	1,55,000	1,37,000	1,35,000	1,40,634
	4,04,09,000	3,88,51,000	3,90,16,000	3,78,56,873
TOTAL	17,47,000	27,80,000	29,09,000	32,17,107

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.				
Special Loans.	Rs.	Rs.	Rs.	Rs.
Interest on Loans from the late King of Oudh	7,00,000	7,00,000	7,00,000	7,55,209
Interest on Loans from Rajah Kalisunker Ghosal	2,400	2,400	2,400	3,000
Interest on Book Debt Loan on account of Madho Rao	26,720	26,720	26,720	26,720
Interest on other Loans—				
Interest on 8 per cent. Perpetual Loan (Madras)	12,320	11,500	12,320	11,480
Interest on 6 per cent. Perpetual Loan (Madras)	4,830	4,830	4,830	4,830
Interest on Kollah Singana Chetty's Choultry Endowment (Madras)	2,500	3,100	2,500	1,932
Interest on Deposits of the Monigar Choultry (Madras)	2,680	2,680	2,680	2,675
Total Interest on other Loans	22,330	22,110	22,330	20,917
	7,51,450	7,51,230	7,51,450	8,05,936
Treasury Notes of Service and other Funds.				
Interest on Treasury Notes on account of the Bhonsla and other Nagpur Temples	20,000	20,000	20,000	22,048
Interest at 4 per cent. on Madras Non-Transferable Treasury Notes	3,860	3,860	2,860	2,885
	23,860	23,860	22,860	24,933
Deposits of Service Funds bearing Interest.				
Interest on Uncovenanted Service Family Pension Fund	6,25,000	6,11,000	6,25,000	5,99,168
Do. on Miscellaneous Service Funds— Nazib's and Approver's Fund	100	100	100	109
	6,25,100	6,11,100	6,25,100	5,99,277
Savings Bank Deposits.				
Interest on Post Office Savings Bank Deposits	22,16,000	21,70,000	22,90,000	19,88,225
Interest on Deposits in State Railway Provident Institutions	26,000	24,000	18,500	21,012
Interest on Soldiers' Deposits in Savings Bank	40,000	40,000	35,000	49,612
Interest on Civil Engineers' Provident Fund	50,000	45,000	35,000	36,963
Interest on Postal Insurance and Life Annuity Fund	4,600	4,000	4,600	3,423
	23,36,600	22,83,000	23,83,100	20,99,235
Special Savings Bank Accounts.				
Interest on General Family Pension Fund	1,300	1,300	1,300	915
Interest on Hindu Family Annuity Fund	2,300	2,300	2,300	1,993
Interest on Bengal Christian Family Pension Fund	300	300	300	56
	3,900	3,900	3,900	2,964
Carried over	37,40,910	36,73,090	37,86,410	35,32,345

14.—INTEREST ON OTHER OBLIGATIONS—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward	37,40,910	36,73,090	37,86,410	35,32,345
Interest on Miscellaneous Accounts—				
INTEREST ON BAHU BEGUM'S STIPEND FUND	25,000	30,000	30,690	36,255
INTEREST ON RAILWAY FUNDS	40,000	38,000	36,000	63,926
INTEREST ON BALANCES OF NET RAILWAY TRAFFIC RECEIPTS	...	...	...	32,879
INTEREST ON DEPARTMENTAL FINE AND GUARANTEE FUNDS—				
Telegraph	2,890	3,000	3,000	2,634
Post Office	10,000	9,210	8,000	8,274
TOTAL INTEREST ON DEPARTMENTAL FINE, &c., FUNDS	12,890	12,210	11,000	10,908
INTEREST ON OTHER ACCOUNTS—				
Deposits of the Lawrence Military Asylum, Mount Aboo	500	500	500	500
Annuity on account of Fatteh-ullah Khan (T. Arabia)	2,400	2,400	2,400	2,337
Miscellaneous	..	200	...	268
TOTAL INTEREST ON OTHER ACCOUNTS	2,900	3,100	2,900	3,105
Total Interest on Miscellaneous Accounts	80,790	83,310	80,590	1,47,073
	38,21,700	37,56,400		
Add or Deduct—For rounding	300	*400*		
TOTAL	38,22,000	37,56,000	38,67,000	36,79,418

15.—POST OFFICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Direction	1,42,580	1,47,700	1,53,440	1,66,605
Office of Account and Audit	3,51,820	3,55,100	3,58,930	3,25,836
Presidency and District Offices	78,36,800	75,31,840	75,63,710	72,14,957
Conveyance of Mails	31,17,400	31,71,445	31,31,750	30,15,342
Discount on Sale of Postage Stamps	1,28,000	1,23,000	1,24,840	1,16,844
District Post Establishments	35,000	33,000	32,000	32,115
Post Office Miscellaneous	2,17,000	2,18,000	2,11,710	1,92,340
	1,18,28,600	1,15,80,085	1,15,76,380	
Add or Deduct—For rounding	400	*85*	*380*	
Deduct—To make up the totals passed by Financial Department	1,18,29,000	1,15,80,000	1,15,76,000	
	...	1,00,000	...	
TOTAL IMPERIAL	1,18,29,000	1,14,80,000	1,15,76,000	1,10,64,039
LOCAL.				
District Post Establishments	1,000	1,000	1,000	729
TOTAL	1,18,30,000	1,14,81,000	1,15,77,000	1,10,64,768

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		IMPERIAL.				
		Direction.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Director-General (3,000)*	34,560	34,160	34,560	42,423
1	1	Deputy Director-General (1,500—1,750)	20,400	19,800	19,800	19,998
2	2	Assistant Directors-General (700) Local Allowance of one (100) and House-rent of the other (125)	19,500	20,950	19,500	19,014
1	—	Secretary to Director-General Allowance (100)	1,200	1,200	5,300	5,788
2	3	Superintendents (1 @ 400—500), 1 @ 250, and 1 @ 200 with Local Allowance of 100	12,120	8,850	7,200	11,453
		Total Salaries	87,780	84,960	86,360	98,676
		Establishment.				
		Director-General's Office.				
2	2	Clerks (200 and over)	6,000	4,670	7,200	36,062
36	36	„ (less than 200)	26,020	29,060	26,220	
23	25	Servants	2,530		2,410	
		Temporary Establishment	1,000	1,210	1,000	661
		Total Establishment	35,550	34,940	36,830	36,723
		Allowances.				
		Travelling Allowance	8,500	10,300	7,750	8,792
		Carried over	1,31,830	1,30,200	1,30,940	1,44,191

15.—POST OFFICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Direction—*continued.*				
		Brought forward	1,31,830	1,30,200	1,30,940	1,44,191
		Contingencies.				
		Telegram Charges	200	200	200	113
		Tour Charges	6,000	12,300	18,500	18,814
		Purchase and repair of Furniture	350	300	800	139
		Miscellaneous	4,200	4,700	3,000	3,348
		Total Contingencies	10,750	17,500	22,500	22,414
		Total Direction	1,42,580	1,47,700	1,53,440	1,66,605
		Office of Account and Audit.				
		Salaries.				
1	1	Comptroller, Post Office (800—1,200), House-rent Allowance 125	11,100	15,350	16,800	16,800
1	1	Deputy Comptroller (700), House-rent Allowance 200	10,800	10,800	10,800	12,341
1	1	Assistant Comptroller (500—600)	6,120	5,460	6,480	6,055
		Total Salaries	28,020	31,610	34,080	35,196
		Establishment.				
22	22	Subordinate Account Service	48,000	47,400	3,07,588	2,81,953
568	569	Clerical Establishment	2,60,296	2,65,100		
49	49	Menials	4,704		4,812	
		Temporary Establishment	1,000	500	2,000	...
		Total Establishment	3,14,000	3,13,000	3,14,400	2,81,953
		Allowances.				
		Travelling Allowances	250	250	250	104
		Contingencies.				
		Purchase and repair of Furniture	1,050	740	1,200	1,077
		Miscellaneous	8,500	9,500	9,000	7,506
		Total Contingencies	9,550	10,240	10,200	8,583
		Total Office of Account and Audit	3,51,820	3,55,100	3,58,930	3,2 ,836
		Presidency and District Offices.				
		Salaries.				
5	5	Post Masters General { 2 @ 1,750—2,000; 3 @ 1,500—1,750 }	96,700	1,01,300	95,040	92,424
1	1	Inspector-General, Railway Mail Service (900)	(a) 12,300	11,130	10,550	10,590
9	9	Deputy Post Masters General { 1 @ 1,000—1,400; 1 @ 750—1,000; 7 @ 700 }	(b) 88,000	92,400	89,560	88,881
3	3	Presidency Post Masters of Calcutta, Madras, and Bombay { 2 @ 600—1,000; 1 @ 600—900 }	34,800	33,160	34,700	32,918
125	124	Superintendents, Post Office { 19 @ 400—500; 31 @ 300—400; 32 @ 250; 41 @ 200; 1 @ 100 }	(c) 4,59,000	4,58,500	4,64,600	4,51,820
44	49	Assistant Superintendents, Post Office { 1 @ 200; 7 @ 150; 1 @ 125; 3 @ 120; 1 @ 110; 36 @ 100 }	65,400	65,600	59,340	63,182
219	219	Inspectors, Post Office { 11 @ 150; 52 @ 100; 7 @ 95; 8 @ 90; 49 @ 80; 4 @ 75; 8 @ 70; 59 @ 60; 16 @ 40; 3 @ 30 }	(b) 2,07,400	2,04,800	2,10,640	2,02,466
		Total Salaries	9,63,600	9,66,890	9,64,430	9,42,281
		Carried over	9,63,600	9,66,890	9,64,430	9,42,281

(a) Includes house-rent allowance. (b) Includes local allowance. (c) Includes local allowances and house-rent.

15.—POST OFFICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Presidency and District Offices—*continued.*				
Brought forward	9,63,600	9,66,890	9,64,430	9,42,281
Establishment.				
Fixed Post Office Establishment { 200 and over	2,44,000	2,37,000	2,43,860	51,76,098
Fixed Post Office Establishment { less than 200	52,36,800	51,90,400	50,29,540	
Experimental and Temporary Establishments	37,000	17,000	37,000	18,973
Total Establishment	55,17,800	54,44,400	53,10,400	51,95,071
Allowances.				
Travelling Allowance	3,40,000	3,39,000	2,56,700	3,06,579
Supplies and Services.				
Freight on Europe Stores	3,000	3,000	2,000	2,978
Contingencies.				
Stationery Charges } House-rent }	3,62,000	3,59,700	3,62,680	3,56,191
Telegram Charges	400	350	500	331
Office Furniture	60,000	52,500	70,000	49,461
Miscellaneous	4,00 000	3,66,000	4,07,000	3 62,065
Total Contingencies	8,22,400	7,78,550	8,40,180	7,68,048
Special Charges.				
Director-General's power of sanction for revision of Establishment. { Fixed Post Office Establishment	1,80,000	...	1,80,000	...
Director-General's power of sanction for revision of Establishment. { Fixed Stationery and House-rent	10,000	...	10,000	...
Total Special Charges.	1,90,000	...	1,90,000	...
Total Presidency and District Offices	78,36,800	75,31,840	75,63,710	72,14,957
Conveyance of Mails.				
ROAD ESTABLISHMENT.				
Pay of Overseers, Runners, Banghy-burdars, and others	9,53,000	9,73,000	9,68,020	9,23,808
„ of Extra Runners, &c.	1,000	600	1,300	774
„ of Experimental Runners	5,000	2,000	5,000	2,813
Extra Despatch	13,000	11,500	13,300	10,351
Director-General's power of sanction for revision of Establishment, Pay of Overseers, &c.	10,000	...	10,000	...
Contract Allowance for Foot Mails	2,652	2,220	870	863
TOTAL ROAD ESTABLISHMENT	9,84,652	9,89,320	9,98,490	9,38,609
FERRY ESTABLISHMENT.				
Pay of Boatmen and others	3,600	3,000	3,020	2,851
CONTINGENT ROAD CHARGES.				
Rainy Season Charges	32,000	31,000	32,650	23,061
Construction and Repair of Huts	4,500	3,500	7,250	5,122
Contingent and Unforeseen Expenses	2,600	4,500	3,000	2,870
TOTAL CONTINGENT ROAD CHARGES	39,100	39,000	42,900	31,053
MARINE CONTRACTS.				
Subsidy to British India Steam Navigation Company	4,54,000	4,54,000	4,54,000	4,54,000
Ditto ditto new Contract	50,000	50,000	...	...
Subsidy to Tigris and Euphrates Steam Navigation Company	36,000	36,000	36,000	54,000
Subsidy to River Steam Company and Ferries in Bengal	6,520	6,520	6,520	6,333
Subsidy to Irrawaddy Flotilla and Steam Company in Burma	48,050	48,050	49,250	48,052
Steam Service in Assam	40,000	40,000	40,000	37,500
Steam Service in Bombay	7,760	7,760	11,630	7,755
Bengal Contract Flotilla	480	360	...	...
	6,42,810	6,42,690	5,97,400	6,07,640
Bounty Money.				
Bounty Money to Commanders of Vessels and others	10,000	8,300	72,000	68,718
Payments to P. and O. Company for conveyance of Mails by Non-Contract Vessels	14,000	13,500	14,000	12,939
	24,000	21,800	86,000	81,657
TOTAL MARINE CONTRACTS	6,66,810	6,64,490	6,83,400	6,89,297
BULLOCK TRAIN ESTABLISHMENT	1,28,300	1,53,300	1,46,580	1,52,809
BOAT ESTABLISHMENT AND CHARGES.				
Fixed Boat Establishment	23,300	22,750	23,000	20,600
Contingencies	2,806	3,390	1,000	3,138
TOTAL BOAT ESTABLISHMENT, &c.	26,106	26,140	24,000	23,738
Carried over	18,48 568	18,75,250	18,98,390	18,38,357

15.—POST OFFICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Conveyance of Mails—*continued.*				
Brought forward	18,48,568	18,75,250	18,98,390	18,38,357
MAIL CART ESTABLISHMENT AND CHARGES.				
Fixed Mail Cart Establishment	2,23,800	2,45,500	2,31,070	2,31,154
Contract Allowances	1,76,500	1,68,507	1,91,760	1,76,129
Subsidy to Government Tonga	2,184	1,840	1,340	1,344
Contingencies	25,800	35,800	30,000	21,929
TOTAL MAIL CART ESTABLISHMENT, &c.	4,28,284	4,51,647	4,54,170	4,30,556
RAILWAY CHARGES.				
Mail Guards' Oil Allowance and Trollymen	4,500	4,500	12,040	8,438
Railway Hire for conveyance of Banghy Parcels	97,500	96,000	1,05,100	99,660
Special Train Hire	45,000	58,000	45,000	58,400
Haulage of Sorting Carriages	43,500	41,500	41,250	53,803
Contingencies	12,700	14,500	8,050	16,469
Payments to State Railways for Haulage	6,23,800	6,16,500	5,54,200	4,96,111
" to Darjeeling-Himalayan Railway	10,260	10,260	10,260	10,260
Subsidy to Assam Railway Company	3,288	3,288	3,290	3,288
TOTAL RAILWAY CHARGES	8,40,548	8,44,548	7,79,190	7,46,429
Total Conveyance of Mails	31,17,400	31,71,445	31,31,750	30,15,342
District Post Establishments.				
DISTRICT POST ESTABLISHMENTS, IMPERIAL.				
Establishment.				
Numbers 1889-90 / 1890-91: 2 / 1 — Inspector	720	31,160	1,020	30,891
10 / 3 — Sub-Post Masters & Village Post Masters	720		1,190	
2 / 2 — Clerks and Mohurirs	480		480	
2 / 2 — Overseers	420		420	
135 / 93 — Duffadars, Jemadars; Postmen and Runners	6,620		24,440	
16 / 24 — Branch Post Masters	1,740		1,200	
— / — — Peons	...		...	
Banghy Mail Service in Thal-Chotiali	...		1,440	
Temporary Establishment	...	...	...	407
Total Establishment	10,700	31,160	30,190	31,298
Allowances.				
Travelling Allowance of Officers and Establishment	720	630	720	332
Contingencies.				
Office and Ground-rent	180	420	180	
Agent, Governor General's Camp	...	...	470	
Post Office and Monsoon Charges	460	250		
Camel hire for conveyance of Dâk	...	...	300	
Repair of Dâk huts	200	...	220	
Other Contingencies	280	180	160	
	1,120	850	1,330	
Add or Deduct—For rounding	190	360	248	
Total Contingencies	930	1,210	1,090	1,485
Carried over	12,350	33,000	32,000	32,115

15.—POST OFFICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		DISTRICT POST ESTABLISHMENTS—*continued.*				
		Brought forward .	12,350	33,000	32,000	32,115
		EXPENDITURE AGAINST SPECIAL ALLOTMENT. BILUCHISTAN QUETTA.				
		Establishment.				
	1	Inspector	480			
	56	Overseers . . . . . / Duffadars, Jemadars . . . . / Postmen and Runners	20,430			
		Banghy Mail Service in Thal Chotiali .	1,440			
		Total Establishment .	22,350			
		Contingencies.				
		Miscellaneous	300			
		TOTAL EXPENDITURE AGAINST SPECIAL ALLOTMENT	22,650			
		TOTAL DISTRICT POST ESTABLISHMENTS, IMPERIAL .	35,000	33,000	32,000	32,115
		DISTRICT POST ESTABLISHMENTS, LOCAL (Ajmere.)				
		Establishment.				
10	11	Peons	720	720	720	717
		Contingencies.				
		Miscellaneous	20	20	20	12
		Add—For rounding .	740 260	740 260	740 260	
		TOTAL DISTRICT POST ESTABLISHMENT, LOCAL .	1,000	1,000	1,000	729
		Total District Post Establishments .	36,000	34,000	33,000	32,844
		Post Office Miscellaneous.				
		PRINTING ESTABLISHMENT AND CONTINGENT CHARGES .	1,69 700	1,54,300	1,29,210	1,41,165
		CONSTRUCTION AND REPAIR OF POST OFFICES TO BE EXECUTED UNDER DEPARTMENTAL MANAGEMENT .	25,000	25,000	30,000	18,998
		REFUND OF SECURITY SUBSCRIPTIONS . . .	1,000	1,000	1,000	1,333
		COMPENSATION FOR LOSS OF INSURED PARCELS . .	5,000	4,500	10,000	8,607
		AWARDS	10,000	10,000	20,000	16,241
		REWARDS	300	300	500	432
		MISCELLANEOUS	6.000	22,900	21,000	5,564
		Total Post Office Miscellaneous .	2,17,000	2,18,000	2,11,710	1,92,340

15.—POST OFFICE—*continued.*

RECAPITULATION.

PRESIDENCY AND DISTRICT OFFICES.

	Post Masters General, Assistant Director General, Railway Mail Service, Deputy Post Masters General, Post Masters, Calcutta, Madras, and Bombay, Superintendents & Assistant Superintendents and Inspectors, Post Office.				Post Masters, Deputy Post Masters, Clerks, Sorters, Peons, Servants, and Temporary Establishment.(a)		Travelling Expenses and Contingent Charges.		Total.	
	Budget Estimate, 1890-91.		Budget Estimate, 1889-90.		Budget Estimate, 1890-91.	Budget Estimate, 1889-90.	Budget Estimate, 1890-91.	Budget Estimate, 1889-90.	Budget Estimate, 1890-91.	Budget Estimate, 1889-90.
	Nos.	Amount.	Nos.	Amount.	Amount.	Amount.	Amount.	Amount.		
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	57	1,36,730	57	1,35,702	9,63,855	9,63,205	1,40,300	1,34,710	12,40,885	12,33,617
Madras	65	1,20,700	62	1,14,148	7,01,030	6,69,504	75,500	67,300	8,97,230	8,50,952
Bombay	31	1,07,460	29	1,11,254	9,48,059	9,32,301	77,250	80,400	11,32,769	11,23,955
N.-W. Provinces.	55	1,10,220	54	1,07,056	6,05,118	5,77,942	53,300	50,500	7,68,638	7,35,498
Punjab	33	77,616	33	80,424	4,99,537	4,85,810	48,010	44,020	6,25,163	6,10,254
Burma	22	75,188	22	74,864	3,05,954	2,93,192	49,100	37,920	4,30,242	4,05,976
Central Provinces.	12	36,336	13	37,316	2,40,786	2,35,822	29,100	29,400	3,06,222	3,02,538
Assam	11	33,360	11	30,700	1,40,299	1,47,780	19,000	16,200	1,92,659	1,94,680
Central India	7	15,200	8	16,980	72,616	71,049	7,200	8,500	95,016	96,529
Oudh	13	19,200	13	21,000	1,58,320	1,50,430	14,800	12,700	1,92,320	1,84,130
Rajputana	12	24,000	11	21,840	1,39,036	1,34,817	14,640	15,600	1,77,676	1,72,257
Behar	18	39,000	19	42,480	2,85,865	2,80,437	24,800	23,700	3,49,665	3,46,617
Eastern Bengal	10	17,940	10	19,140	1,87,980	1,75,627	16,400	11,000	2,22,320	2,05,767
Railway Mail Service.	61	1,34,090	58	1,27,946	6,98,367	6,34,442	2,22,000	1,93,700	10,54,457	9,56,088
South Afghanistan.	6	16,560	8	23,580	1,22,978	1,10,722	12,000	10,550	1,51,538	1,44,852
Total	413	9,63,600	408	9,64,430	60,69,800	58,63,080	8,03,400	7,36,200	78,36,800	75,63,710

(a) Includes Fixed Stationery, House-rent and Special Charge.

CONVEYANCE OF MAILS, DISCOUNT ON SALE OF POSTAGE STAMPS, AND POST OFFICE MISCELLANEOUS.

	Conveyance of Mails.		Discount on Sale of Postage Stamps.		Post Office Miscellaneous.	
	Budget Estimate, 1890-91.	Budget Estimate, 1889-90.	Budget Estimate, 1890-91.	Budget Estimate, 1889-90.	Budget Estimate, 1890-91.	Budget Estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	6,75,822	6,96,652	14,510	14,700	19,970	25,004
Madras	2,49,277	2,76,033	24,250	23,200	5,470	9,310
Bombay	3,17,232	3,19,468	28,830	28,400	28,610	42,066
N.-W. Provinces	55,992	58,825	13,450	13,700	42,460	41,344
Punjab	4,61,366	4,87,460	13,680	12,900	3,440	4,800
Burma	1,05,813	1,30,220	6,240	6,700	4,050	7,330
Central Provinces	81,488	94,063	4,980	4,300	2,690	4,566
Assam	1,22,459	1,20,369	3,090	3,000	2,420	4,230
Central India	39,448	41,864	1,640	1,600	610	1,146
Oudh	14,460	14,014	2,550	2,500	1,860	2,140
Rajputana	55,255	54,181	3,680	3,200	2,200	2,540
Behar	21,128	22,080	4,670	4,600	3,820	4,750
Eastern Bengal	66,089	64,603	2,590	2,400	6,030	7,740
Railway Mail Service	8,21,209	7,22,570	...	...	90,300	51,500
South Afghanistan	30,362	29,348	3,840	3,640	3,070	3,250
Total	31,17,400	31,31,750	1,28,000	1,24,840	2,17,000	2,11,710

16.—TELEGRAPH(a).

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Indian Telegraphs—Capital Account . . .	7,03,000	6,78,000	8,17,900	7,55,726
Ditto Revenue Account . . .	43,86,000	43,11,000	44,47,800	41 63,363
	50,89,000	49,89,000	52,65,700	49,19,089
Indo-European Telegraph—Persian Gulf Section—Capital Account .	—2,57,100	—2,66,000	—2,21,800	—1,82,000
Ditto, Ditto Revenue Account .	7,41,620	7,52,170	7,11,060	6,34,425
Ditto, Persian Section—Capital Account .	10,100	...	...	—1,114
Ditto, Ditto Revenue Account .	2,76,380	2,45,830	2,50,240	2,18,877
Ditto, in other Departments . . .	...	...	...	6,301
	7,71,000	7,32,000	7,39,500	6,76,489
			60,05,200	
Deduct—For rounding .			*200*	
TOTAL .	58,60,000	57,21,000	60,05,000	55,95,578

(a) For details, *see* Telegraph Estimates.

17.—MINT.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Mint and Assay Masters' Establishment and Contingencies	2,89,340	2,82,460	3,08,010	2,75,301
Loss on Coinage	1,39,800	1,51,200	94,800	1,41,769
Purchase of Local Stores	45,000	49,000	45,000	35,470
	4,74,140	4,82,660	4,47,810	
Add or Deduct—For rounding .	*140*	340	190	
TOTAL .	4,74,000	4,83,000	4,48,000	4,52,540

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Mint and Assay Masters' Establishment and Contingencies (Calcutta).	Rs.	Rs.	Rs.	Rs.
		Direction and Establishment.				
		Salaries.				
1	1	Mint Master (2,000)	24,000	28,700	24,000	24,828
1	1	Assistant Mint Master (600) . .	7,200	7,200	7,200	5,989
1	1	Accountant (450)	5,400	5,400	5,400	5,400
1	1	Bullion-keeper (500)	6,000	6,000	6,000	6,000
1	1	Deputy Bullion-keeper (200) . . .	2,400	2,400	2,400	2,400
		Total Salaries .	45,000	49,700	45,000	44,617
		Establishment.				
		Mint Master's Establishment.				
3	3	Clerks (200 and over)	13,200	24,000	13,200	24,766
13	13	Clerks (less than 200)	10,860		10,860	
5	5	Servants	480	300	300	267
		Bullion-keeper's Establishment.				
15	13	Clerks (200 and over) . . . . / Clerks (less than 200) . . . . / Probationers	2,940	3,000	3,130	3,142
9	9	Servants	160	150	160	250
20	20	Mint Guards	3,900	3,700	3,900	3,824
		Total Establishment .	31,540	31,150	31,550	32,249
		Total Direction and Establishment	76,540	80,850	76,550	76,866
		Carried over .	76,540	80,850	76,550	76,866

17.—MINT—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Mint and Assay Masters' Establishment and Contingencies—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	76,540	80,850	76,550	76,866
		OPERATIVE ESTABLISHMENT.				
		Salaries.				
2	1	Superintendents and Foremen (200 and over)	7,200		14,400	
		Total Salaries	7,200		14,400	
		Establishment.				
348	341	Engineers, Melters, Mechanics, Labourers, &c. (200 and over)	34,800	66,700	34,200	70,120
		Engineers, Melters, Mechanics, Labourers, &c. (less than 200)	25,240		28,070	
		Extra Establishment	70,000	65,000	80,000	62,709
		Extra Hour's Pay				
		Total Establishment	1,30,040		1,42,270	
		TOTAL OPERATIVE ESTABLISHMENT	1,37,240	1,31,700	1,56,670	1,32,829
		ASSAY ESTABLISHMENT.				
		Salaries.				
1	1	Assay Master (1,750—100—2,250)	25,600	28,000	24,400	23,100
1	1	Deputy Assay Master (1,200)	14,400	8,200	14,400	9,306
		Total Salaries	40,000	36,200	38,800	32,406
		Establishment.				
5	5	Clerks	7,440	7,400	7,410	7,810
16	16	Servants	2,240	2,200	2,240	2,358
		Extra Hour's Pay	1,500	500	1,500	176
		Total Establishment	11,180	10,100	11,150	10,344
		TOTAL ASSAY ESTABLISHMENT	51,180	46,300	49,950	42,750
			2,64,960			
		Deduct—Probable Savings	*360*			
			2,64,600			
		Allowances.				
		Travelling Allowances	300	...	300	244
		Supplies and Services.				
		Manufacture of Scales and Weights	800	800	1,000	99
		Freight on uncurrent Coin	300	300	500	158
		Freight on Europe Stores	200	200	200	63
		Total Supplies and Services	1,300	1,300	1,700	320
		Contingencies.				
		Subscriptions to Newspapers	..	20	...	...
		Postage Charges	150	150	150	139
		Telegram Charges	30	30	30	12
		Purchase of Books and Publications	50	50	50	20
		Purchase of Office Furniture	100	100	100	104
		Stationery Charges	250	...	750	...
		Rents, Rates and Taxes	17,760	17,760	17,760	17,760
		Hot-weather charges	...	200	...	148
		Miscellaneous	4,800	4,000	4,000	4,109
		Total Contingencies	23,140	22,310	22,840	22,292
		Total Mint and Assay Masters' Establishment and Contingencies	2,89,340	2,82,460	3,08,010	2,75,301
		Loss on Coinage.				
		Loss of weight in coining Gold	200	200	200	144
		Ditto ditto Silver	8,000	8,000	8,000	2,682
		Loss on Remittance	1,25,000	1,35,000	80,000	1,35,974
		Cost of Copper Alloy	6,000	6,000	6,000	2,791
		Value of Copper used for contingent purposes	600	2,000	600	178
		Total Loss on Coinage	1,39,800	1,51,200	94,800	1,41,769
		Purchase of Local Stores— Country coal, oil, &c.	45,000	49,000	45,000	35,470

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Salary of the Governor General	2,50,800	2,50,800	2,50,800	2,50,800
Staff and Household of the Governor General	2,73,650	2,63,600	2,73,350	2,60,730
Durbar Fund	1,65,000	1,65,000	1,65,000	1,65,019
Tour Expenses	1,61,000	1,35,000	1,64,500	1,09,529
Executive Council	3,88,400	3,88,400	3,88,400	3,82,879
Legislative Council	2,04,370	1,75,590	2,09,470	1,76,045
Civil Secretariats	11,33,010	11,14,560	11,63,700	11,66,132
Military Secretariat	4,07,890	4,01,900	4,08,000	4,26,670
Public Works Secretariat	2,88,240	2,62,170	2,79,870	2,87,680
Commissioners	1,420	1,420	1,520	2,023
Civil Offices of Account and Audit	4,42,150	4,29,680	4,45,000	4,04,385
Public Works Office of Account and Audit	2,46,990	2,32,400	2,42,410	2,16,497
Currency Department	1,15,320	1,13,670	1,11,260	1,16,961
Reserve Treasury	5,340	4,824	5,280	5,151
Allowance to Presidency Bank	1,75,620	1,75,600	1,72,620	1,72,234
Press Commission	...	...	700	9,392
	42,59,800	41,14,614	42,81,880	
Add—For rounding	200	386	120	
TOTAL IMPERIAL	42,60,000	41,15,000	42,82,000	41,52,127
Local.				
General Establishment of Local Funds (a)	1,290	1,180	240	205
Deduct—For rounding	*290*	*180*	*240*	..
TOTAL LOCAL	1,000	1,000	...	205
TOTAL	42,61,000	41,16,000	42,82,000	41,52,332

(a) Allowance to Local Fund Clerk, Coorg and Ajmere.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Staff and Household of the Governor General.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Private Secretary (2,000)	24,000	23,160	24,000	26,271
		Military Secretary; Aides-de-Camp, European; Aide-de-Camp, Native — Provided in the Bengal Military Estimates.				
1	1	Surgeon (1,200)	14,400	14,940	14,400	14,400
		Officer on Special Duty	...	...	...	2,064
		Total Salaries	38,400	38,100	38,400	42,735
		Establishment.				
31	31	Establishment of the Viceroy's Band — 200 and above	22,680	22,680	22,680	22,680
		Establishment of the Viceroy's Band — less than 200	...	...		
6	6	Establishment of the Military Secretary to the Viceroy — 200 and above	7,890	7,760	8,140	7,484
		Establishment of the Military Secretary to the Viceroy — less than 200	...	...		
		Total Establishment	30,570	30,440	30,820	30,164
		Allowances.				
		House-rent Allowances	1,200	1,200	650	971
		Hill Journey Allowances	10,000	10,000	10,000	7,492
		Total Allowances	11,200	11,200	10,650	8,463
		Contingencies.				
		Rents, Rates and Taxes (of the Private Secretary)	18,760	18,760	18,760	21,030
		Telegram Charges (ditto ditto)	60,000	60,000	60,000	49,128
		Postage Charges (ditto)	1,400	1,200	1,400	1,112
		Miscellaneous Contingencies (ditto)	2,000	3,000	2,000	2,061
		Telegram Charges (of the Military Secretary)	...	...	...	2,258
		Postage Charges (ditto)	300	300	300	365
		Hill Journey Charges	1,10,000	1,00,000	1,10,000	1,02,767
		Miscellaneous Contingencies (ditto)	1,020	600	1,020	647
		Total Contingencies	1,93,480	1,83,860	1,93,480	1,79,368
		Total Staff and Household of the Governor General	2,73,650	2,63,600	2,73,350	2,60,730

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Durbar Fund.				
		For the pay of the Office Establishment, Native Doctor and Dispensary, Servants and others; Pension to retired Clerks and Servants; Cost of Lighting, Clothing, and Miscellaneous Expenses of the Governor General's Household; Extra pay to Band, and Batta to Servants; Office-rent, &c., while absent from Calcutta on tour; Menagerie and other expenses at Barrackpore Park, &c.	1,65,000	1,65,000	1,65,000	1,65,019
		Total Durbar Fund .	1,65,000	1,65,000	1,65,000	1,65,019
		Tour Expenses.				
		STAFF AND HOUSEHOLD OF THE GOVERNOR GENERAL .	1,28,000	1,00,000	1,28,000	58,960
		EXECUTIVE COUNCIL	13,000	13,000	13,000	9,607
		FOREIGN DEPARTMENT	...	2,000	3,500	1,712
		SPECIAL TRAINS	20,000	20,000	20,000	39,250
		Total Tour Expenses .	1,61,000	1,35,000	1,64,500	1,09,529
		Executive Council.				
		Salaries.				
5	5	Members of Council (6,400) . . .	3,84,000	3,84,000	3,84,000	3,77,036
		Allowances.				
		Travelling Allowances	2,000	2,000	2,000	1,018
		Hill Journey Allowances	2,300	2,300	2,300	1,971
		Total Allowances .	4,300	4,300	4,300	2,989
		Contingencies.				
		Hill Journey Charges	100	100	100	2,854
		Total Executive Council .	3,88,400	3,88,400	3,88,400	3,82,879
		Legislative Council.				
		Salaries.				
2	2	Salaries, Deputation and Travelling Allowances of Members	50,000	40,000	50,000	38,103
		Travelling Allowances to Non-Official Members	20,000	...	20,000	...
1	1	Secretary (3,500)*	40,320	40,320	40,320	39,886
1	1	Deputy Secretary (2,000) . . .	24,000	25,000	24,000	26,020
		Total Salaries .	1,34,320	1,05,320	1,34,320	1,04,009
		Establishment.				
1	1	Registrar (600)	7,200	7,200	7,200	6,720
17	17	Clerks (less than 200)	23,540	20,000	21,900	21,341
40	37	Servants	3,655	3,500	3,950	3,920
		Extra Establishment	2,000	2,000	2,000	1,873
		Temporary Establishment at Hill Station .	50	50	50	32
		Deduct—For rounding .	36,445 445			
		Total Establishment .	36,000	32,750	35,100	33,886
		Allowances.				
		Travelling Allowances and Expenses . . .	} 20,000	25,000	25,000	{ 460
		Hill Journey Allowances				22,413
		Total Allowances .	20,000	25,000	25,000	22,873
		Supplies and Services.				
		Freight on Europe Stores	30	...	30	...
		Purchase of Law Books	1,500	1,500	2,000	640
		Total Supplies and Services .	1,530	1,500	2,030	640
		Carried over .	1,91,850	1,64,570	1,96,450	1,61,408

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Legislative Council—continued.	Rs.	Rs.	Rs.	Rs.
		Brought forward	1,91,850	1,64,570	1,96,450	1,61,408
		Contingencies.				
		Section-writing	2,200	2,200	2,200	1,772
		Postage Charges	1,800	1,500	1,800	2,346
		Telegram Charges	500	300	500	316
		Rents, Rates, and Taxes	1,420	1,420	1,420	1,421
		Subscription to Newspapers, &c.	100	...	100	586
		Hill Journey Charges	4,000	3,000	4,000	4,553
		Hot-weather Charges	...	...	...	53
		Miscellaneous	2,500	2,600	3,000	3,590
		Total Contingencies	12,520	11,020	13,020	14,637
		Total Legislative Council	2,04,370	1,75,590	2,09,470	1,76,045
		Civil Secretariats. FOREIGN DEPARTMENT. *Salaries.*				
1	1	Secretary (4,000)[4]	46,080	46,500	46,080	46,671
1	1	Under-Secretary (1,500)[4]	17,280	16,100	17,280	17,113
1	1	Junior Under-Secretary (1,200)[4]	13,820	14,200	13,820	17,871
1	1	Assistant Secretary (1,000)[4]	11,520	12,200	11,520	9,607
2	2	Attachés (800) (500)	10,800	13,500	15,600	17,425
—	—	Officer on Special Duty	...	9,000	...	2,868
		Total Salaries	99,500	1,11,500	1,04,300	1,11,555
		Establishment.				
1	1	Registrar (650 to 850)	10,200	10,200	10,200	10,200
18	18	Clerks (200 and above)	} 1,03,310	95,000	1,01,412	1,03,773
29	29	Do. (less than 200)				
14	14	Copyists (varying from 50 to 150)	17,880	16,000	17,700	17,351
1	1	Translator	1,800	1,800	1,800	1,931
68	68	Servants	6,670	6,500	6,670	6,427
		Extra Establishment	...	...	...	27
		Temporary Establishment at Hill Station	750	700	750	1,026
			1,40,610		1,38,532	
		Deduct—Probable Savings	*1,540*		*1,532*	
		Total Establishment	1,39,070	1,30,200	1,37,000	1,40,735
		Allowances.				
		Travelling Allowances	500	1,800	500	1,805
		Hill Journey Allowances	52,000	50,000	68,000	62,879
		Total Allowances	52,500	51,800	68,500	64,684
		Supplies and Services.				
		Freight on Europe Stores	50	...	50	...
		Contingencies.				
		Stationery Charges	...	...	...	218
		Rents, Rates and Taxes	2,210	2,210	2,210	2,214
		Purchase of Books and Publications	1,000	1,000	1,500	1,010
		Subscription to Newspapers, &c.	560	...	560	397
		Charges for preparing Alphabetical Index	3,500	3,000	4,000	3,146
		Purchase of Office Furniture	1,000	1,500	1,500	1,429
		Postage Charges	5,000	5,000	5,000	3,810
		Telegram Charges	70,000	70,000	70,000	66,858
		Hill Journey Charges	5,000	5,000	5,000	6,695
		Hot-weather Charges	...	200	...	251
		Miscellaneous	6,590	6,000	6,590	5,990
		Total Contingencies	94,860	93,910	96,360	92,018
		TOTAL FOREIGN DEPARTMENT	3,85,980	3,87,410	4,06,210	4,08,992
		Carried over	3,85,980	3,87,410	4,06,210	4,08,992

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Civil Secretariats—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	3,85,980	3,87,410	4,06,210	4,08,992
		HOME DEPARTMENT.				
		Salaries.				
1	1	Secretary (4,000)[4]	46,080	45,650	46,080	48,607
1	1	Under-Secretary (1,300)[4]	14,980	15,340	14,980	15,963
		Officer on Special Duty	...	...	...	2,584
		Total Salaries	61,060	60,990	61,060	67,154
		Establishment.				
1	1	Registrar (700)	8,400	8,400	8,400	9,656
36	36	Clerks (200 and above)	45,140	70,000	78,340	74,494
		Do. (less than 200)	30,960			
40	40	Servants	4,060	4,000	4,050	3,929
		Temporary Establishment at Hill Station	700	700	700	712
			89,260			
		Deduct—For rounding	*460*			
		Total Establishment	88,800	83,100	91,490	88,791
		Allowances.				
		Travelling Allowances	...	400	250	481
		Hill Journey Allowances	32,000	40,000	39,300	35,654
		Total Allowances	32,000	40,400	39,550	36,135
		Supplies and Services.				
		Freight on Europe Stores	50	...	50	25
		Contingencies.				
		Section-writing	4 500	4,500	4,500	5,461
		Purchase of Books and Publications, and Freight to P. and O. Steam Navigation Company	3,500	3,500	3,500	3,812
		Subscription to Newspapers, &c.	300	300	300	302
		Purchase of Office Furniture	1,000	1,000	500	504
		Postage Charges	3,300	3,300	3,300	3,211
		Telegram Charges	9 000	8,000	9,000	8,547
		Hill Journey Charges	3,200	3,500	3,200	3,774
		Hot-weather Charges	300	300	500	494
		Rents, Rates, and Taxes	14,920	5,000	...	...
		Miscellaneous	4,700	4,000	5,000	3,796
		Total Contingencies	44,720	33,400	29,800	29,901
		TOTAL HOME DEPARTMENT	2,26,630	2,17,890	2,21,950	2,22,006
		DEPARTMENT OF FINANCE AND COMMERCE.				
		Salaries.				
1	1	Secretary (4,000)[4]	46,100	43,680	46,100	49,881
1	1	Deputy Secretary (2,250)[4]	26,000	22,550	26,000	8,749
1	1	Under-Secretary (1,300)[4]	15,000	15,000	15,000	15,505
1	1	Assistant Secretary (1,500)	18,000	18,200	18,000	20,717
		Officer on special duty	...	...	...	12,384
		Total Salaries	1,05,100	99,430	1,05,100	1,07,236
		Establishment.				
1	1	Registrar (700)	8,400	8,400	8,400	7,700
18	19	Clerks (200 and above)	71,280	1,24,000	66,600	1,24,024
44	43	Do. (less than 200)	53,040		12,500	
26	26	Copyists	12,720	...	54,800	...
37	38	Servants	4,060	3,600	3,900	3,361
		Extra Establishment	2,500	2,500	2,500	2,713
		Temporary Establishment at Hill Station	...	...	...	97
			1,52,000		1,48,700	
		Deduct—Probable Savings	*2,000*		*2,000*	
		Total Establishment	1,50,000	1,38,500	1,46,700	1,37,895
		Allowances.				
		Travelling Allowances	200	...	200	2,337
		Hill Journey Allowances	50,000	60,000	66,300	62,255
		Total Allowances	50,200	60,000	66,500	64,592
		Carried over	3,05,300	2,97,930	3,18,300	3,09,723
			6,12,610	6,05,300	6,28,160	6,30,998

18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Civil Secretariats—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	6,12,610	6,05,300	6,28,160	6,30,998
		DEPARTMENT OF FINANCE AND COMMERCE—Brought forward	3,05,300	2,97,930	3,18,300	3,09,723
		Supplies and Services.				
		Freight on Europe Stores	.		...	4
		Contingencies.				
		Rents, Rates and Taxes	.	...	...	180
		Purchase of Office Furniture	1,500	250	500	379
		Purchase of Books and Publications	200	250	200	751
		Subscription to Newspapers, &c.	400	350	400	335
		Charges for preparing Alphabetical Index	100	...	400	...
		Postage Charges	6,000	6,000	4,000	2,612
		Telegram Charges	7,000	6,000	8,000	6,086
		Hill Journey Charges	6,700	7,700	9,700	8,169
		Hot-weather Charges	..	350	...	390
		Miscellaneous	2,000	2,000	2,000	2,037
		Total Contingencies	23,900	22,900	25,200	20,939
			3,29,200		3,43,500	
		Deduct—For rounding	*200*		*500*	
		TOTAL DEPT. OF FINANCE AND COMMERCE	3,29,000	3,20,830	3,43,000	3,30,666
		REVENUE AND AGRICULTURAL DEPARTMENT.				
		Salaries.				
1	1	Secretary (4,166⅔)[4]	48,000	48,000	48,000	51,884
1	1	Under-Secretary (1,300)[4]	14,980	15,200	14,980	19,146
1	1	Reporter on Economic Products (1,000)	12,000	12,000	12,000	12,000
		Officer on special duty	..	...	...	6,413
		Total Salaries	74,980	75,200	74,980	89,443
		Establishment.				
1	1	Registrar (700)	7,200	6,240	8,400	8,036
25	7	Clerks (200 and above)	27,840	45,000	48,580	43,769
	19	Do. (less than 200)	23,360			
4	4	Copyists	2,100	2,100	2,160	2,146
33	33	Servants	3,330	3,300	3,300	3,247
		Extra Establishment	5,850	3,500	3,500	4,621
		Temporary Establishment at Hill Station	580	250	400	416
					66,340	
		Deduct—Probable Savings			*3,010*	
		Total Establishment	70,320	60,390	63,330	62,235
		Allowances.				
		Travelling Allowances	1,600	2,000	1,600	2,288
		Hill Journey Allowances	22,000	30,000	30,600	32,581
		Total Allowances	23,600	32,000	32,200	34,869
		Supplies and Services.				
		Freight on Europe Stores	...	...	...	4
		Contingencies.				
		Section-writing	...	20	...	...
		Purchase of Books and Publications	500	400	500	623
		Purchase of Office Furniture	200	300	350	310
		Subscription to Newspapers, &c.	950	900	900	564
		Charges for preparing Alphabetical Index	400	500	600	250
		Postage Charges	3,000	2,500	2,500	2,094
		Telegram Charges	3,500	2,000	3,500	1,988
		Hill Journey Charges	1,650	3,000	4,000	3,034
		Hot-weather Charges	200	250	...	115
		Rents, Rates and Taxes	3,360	1,120	...	...
		Miscellaneous	2,000	2,500	2,500	1,818
		Total Contingencies	15,760	13,490	14,850	10,796
		TOTAL REVENUE AND AGRICULTURAL DEPARTMENT	1,84,660	1,81,080	1,85,360	1,97,347
		TRANSLATORS' DEPARTMENT.				
		Establishment.				
1	1	Clerk (200 and above)	3,000	7,250	7,120	7,070
5	5	Clerks (less than 200)	4,280			
		Contingencies.				
		Miscellaneous	60	100	60	51
		TOTAL TRANSLATORS' DEPARTMENT	7,340	7,350	7,180	7,121
		Total Civil Secretariats	11,33,610	11,14,560	11,63,700	11,66,132

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Military Secretariat.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Secretary (3,500) . . .	42,000	38,500	42,000	45,500
1	1	1st Deputy Secretary (including Military Pay and Allowances) (1,000+952-14-0)	23,440	23,440	23,440	23,175
1	1	2nd Depy. Secy. (ditto ditto) (700+952-14-0)	19,820	17,500	19,820	14,006
1	1	1st Assistant (ditto ditto) (500+449- 1-6)	11,390	11,390	11,390	12,338
1	1	2nd Assistant (ditto ditto) (500+449- 1-6)	11,390	11,390	11,390	10,440
1	1	Assistant Secretary, Military Works Branch (1,177-10)	14,130	14,000	14,130	14,132
—	—	Honorary Assistant Secretary . .	...	...	...	4,900
—	1	Officer on Special Duty	12,600	...	...	...
		Total Salaries .	1,34,770	1,16,220	1,22,170	1,24,491
		Establishment.				
1	1	Chief Clerk (700)	7,440	7,200	8,400	...
76	76	Clerks (200 and above) . . .	72,076	1,39,000	71,050	1,50,674
		Do. (less than 200)	79,260		78,870	
85	84	Servants	8,184	8,100	8,100	8,063
		Copying Establishment . . .	8,760	11,000	8,760	10,642
		Temporary Establishment	2,400	2,500	550	1,770
		Ditto ditto at Hill Station . . .	2,100	1,200	1,200	1,189
			1,80,220		1,76,930	
		Deduct—Probable Savings .	*10,000*		*10,000*	
		Total Establishment .	1,70,220	1,69,000	1,66,930	1,72,338
		Allowances.				
		Travelling Allowances	1,100	900	1,100	929
		Hill Journey Allowances	63,000	79,000	79,000	79,321
		Total Allowances .	64,100	79,900	80,100	80,250
		Contingencies.				
		Rents, Rates and Taxes	2,780	2,780	2,780	3,114
		Purchase of Books	1,000	1,000	1,000	2,988
		Subscription to Newspapers, &c.	220	200	220	171
		Purchase of Office Furniture	500	1,000	1,000	958
		Postage Charges	8,500	8,500	8,500	7,841
		Telegram Charges	15,000	15,000	15,000	24,921
		Hill Journey Charges	5,800	3,500	5,300	5,183
		Hot-weather Charges	1,000	800	...	835
		Miscellaneous	4,000	4,000	5,000	3,580
		Total Contingencies .	38,800	36,780	38,800	49,591
		Total Military Secretariat .	4,07,890	4,01,900	4,08,000	4,26,670
		Public Works Secretariat.				
		Salaries.				
1	1	Secretary (including Military Pay and Allowances 3,502-4-0)	42,030	42,030	42,030	42,057
2	2	Deputy Secretaries (including Military Pay and Allowances) (3,243-8) (2,743-8) .	71,840	73,900	71,840	63,152
3	3	Under-Secretaries (1,282-10-0) (1,250) (950)	45,400	40,000	41,800	41,348
3	3	Assistant Secretaries (840) (800) (600) .	27,600	26,800	26,880	25,196
1	1	Officer on special duty (1,100) . .	13,200	...	13,200	11,891
		Director General of Railways . . .	...	...	...	11,726
		Total Salaries .	2,00,070	1,82,730	1,95,750	1,95,370
		Establishment.				
1	1	Registrar (450 to 600) . . .	7,200	6,820	6,840	6,540
16	16	Clerks (200 and above) . . .	67,580	1,50,000	67,390	1,61,142
48	48	Do. (less than 200) . . .	81,030		79,580	
12	13	Draftsmen	19,130	17,220	17,220	18,810
74	76	Servants	8,300	7 800	7,800	7,438
28	28	Copyists	23,360	23,000	22,390	17,150
		Temporary Establishment . . .	18,200	19,000	11,000	18,195
		Total Establishment .	2,24,800	2,23,840	2,12,220	2,29,275
		Allowances.				
		Travelling Allowances	2,800	2,500	2,500	7,042
		Presidency House-rent and Allowance . . .	3,100	3,100	2,400	8,634
		Hill Journey Allowances	55,000	60,000	79,000	59,286
		Total Allowances .	60,900	65,600	83,900	74,962
		Carried over .	4,85,770	4,72,170	4,91,870	4,99,607

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Public Works Secretariat—Brought forward	4,85,770	4,72,170	4,91,870	4,99,607
		Contingencies.				
		Rents, Rates and Taxes	18,000	8,670	...	1,058
		Section-writing	630	630	...	424
		Purchase of Books and Instruments	700	600	500	911
		Purchase of Furniture	1,700	1,500	1,000	2,019
		Subscription to Newspapers	1,400	500	2,000	3,950
		Hot-weather Charges	...	100	...	...
		Postage Charges	5,000	5,000	4,500	4,788
		Telegram Charges	12,370	12,000	15,000	12,689
		Hill Journey Charges	6,670	6,000	8,008	6,304
		Miscellaneous	8,000	7,000	9,000	7,930
		Total Contingencies	54,470	42,000	40,000	40,073
			5,40,240	5,14,170	5,31,870	5,39,680
		Deduct amount transferred to— Grant 39, Guaranteed Companies 1,26,000; 41, Miscellaneous Railway Expenditure 1,26,000	*2,52,000*	*2,52,000*	*2,52,000*	*2,52,000*
		Total Public Works Secretariat	2,88,240	2,62,170	2,79,870	2,87,680
		Commissioners(*a*) (Ajmere).				
		Salaries.				
		Commissioner	...	...	..	684
		Establishment.				
		Servant	70	70	70	72
		Contingencies.				
		House-rent	1,200	1,200	1,200	1,200
		Miscellaneous	150	150	250	67
		Total Contingencies	1,350	1,350	1,450	1,267
		Total Commissioners	1,420	1,420	1,520	2,023
		Civil Offices of Account and Audit.				
		OFFICE OF COMPTROLLER AND AUDITOR GENERAL.				
		Salaries.				
		Central Office.				
1	1	Comptroller and Auditor General (3,500)	42,000	46,000	42,000	42,650
1	1	Deputy Comptroller General (2,000)	24,000	30,000	24,000	23,942
2	2	Deputy Auditors General (2,000)	48,000	38,000	48,000	34,923
...	...	Asst. Comptroller General, 2nd Class	..		..	1,250
1	1	Asst. Comptroller General, 3rd Class (1,000)	12,000	1,500	12,000	...
1	—	Asst. ditto, 4th Class (1,000)	...	8,400	12,000	12,183
1	2	Asst. Comptroller General, 5th Class (800)	19,200	3,800	9,600	2,295
...	.	Asst. Comptroller General, 6th Class	...	...	...	300
2	2	Chief Superintendents (620) (600)	12,480	12,000	14,640	9,317
		Probationer	...	1,200	...	400
		Total Central Office	1,57,680	1,40,900	1,62,240	1,27,260
		Forest Branch.				
1	1	Assistant Comptroller General, 4th Class (1,000)	12,000	12,000	12,000	12,000
			1,69,680		1,74,240	
		Deduct—Probable Savings	*11,680*		*7,240*	
		Total Salaries	1,58,000	1,52,900	1,67,000	1,39,260
		Establishment.				
		Central Office.				
13	13	Superintendents (200 and above); Clerks (130—175)	36,000	33,800	35 570	33,222
68	68	Clerks (varying from 30 to 120)	51,700	49,000	51,530	47,843
44	44	Servants	3,780	3,800	3,810	4,032
		Total Central Office	91,480	86,600	90,910	85,097
		Forest Branch.				
1	1	Superintendent (200—290)	3,000	3,200	3,000	3,404
28	28	Clerks (varying from 30 to 120)	16,340	17,000	16,260	17,512
4	4	Servants	350	320	350	316
		Total Forest Branch	19,690	20,520	19,610	21,232
			1,11,170	1,07,120	1,10,520	1,06,329
		Temporary and Additional Establishment	8,000	4,000	8,000	2,818
			1,19,170		1,18,520	
		Deduct—For rounding	*170*		*220*	
		Total Establishment	1,19,000	1,11,120	1,18,300	1,09,147
		Carried over	2,77,000	2,64,020	2,85,300	2,48,407

(a) The salary of th Commissioner, who is also the Agent, Governor General, Rajputana, is charged to "25—Political."

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit—*contd.*				
		OFFICE OF COMPTROLLER AND AUDITOR GENERAL—*contd.*				
		Brought forward	2,77,000	2,64,020	2,85,300	2,48,407
		Allowances.				
		Travelling Allowances	6,000	6,000	6,000	7,660
		Contingencies.				
		Rents, Rates and Taxes	11,700	11,100	11,100	11,100
		Police Charges	630	630	630	578
		Section-writing	1,800	1,800	1,800	1,710
		Purchase of Office Furniture	300	300	300	116
		Hot-weather Charges	900	1,000	1,000	969
		Book-binding Charges	100	50	100	4
		Library	300	250	300	...
		Washing and cleaning the Treasury Buildings	1,200	1,200	1,200	1,143
		Postage Charges	1,600	1,800	1,500	1,293
		Telegram Charges	5,000	5,000	5,000	4,637
		Miscellaneous	1,470	1,500	1,770	1,759
		Total Contingencies	25,000	24,630	24,700	23,309
		TOTAL OFFICE OF COMPTROLLER AND AUDITOR GENERAL	3,08,000	2,94,650	3,16,000	2,79,376
		OFFICE OF COMPTROLLER, INDIA TREASURIES.				
		Salaries.				
1	1	Comptroller (2,000)	24,000	28,500	24,000	23,900
1	1	Assistant Comptroller (800)	9,600	8,500	9,600	5,512
		Chief Superintendent	...	...	...	1,335
—	1	Probationer	3,000	...	...	...
			36,600		33,600	
		Deduct—Probable Savings	*4,000*		*2,000*	
		Total Salaries	32,600	37,000	31,600	30,747
		Establishment.				
12	12	Superintendents (200 and above) / Clerks (130—175)	33,270	33,000	33,400	30,012
84 / 3	87	Clerks (varying from 30 to 120) / Record Suppliers (2—15, 1—13)	61,360	59,000	59,570	58,672
20	20	Servants	1,720	1,700	1,690	1,616
		Temporary Establishment	1,000	...	1,000	...
					95,660	
		Deduct—Probable Savings			*1,960*	
		Total Establishment	97,350	93,700	93,700	90,300
		Allowances.				
		Travelling Allowances	...	380	...	456
		Contingencies.				
		Purchase of Office Furniture	300	300	150	206
		Hot-weather Charges	900	750	550	754
		Book-binding Charges	500	400	500	332
		Library	50	50	50	13
		Postage Charges	1,400	1,400	1,400	1,271
		Telegram Charges	600	600	600	491
		Miscellaneous	450	450	450	439
		Total Contingencies	4,200	3,950	3,700	3,506
		TOTAL OFFICE OF COMPTROLLER, INDIA TREASURIES	1,34,150	1,35,030	1,29,000	1,25,009
		Total Civil Offices of Account and Audit	4,42,150	4,29,680	4,45,000	4,04,385

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Public Works Office of Account and Audit.				
		Salaries.				
1	1	Accountant General, including Military Pay (2,743-8-0)	32,920	29,000	28,420	30,460
1	1	Deputy Accountant General (1,600)	19,200	19,000	16,200	19,138
1	1	Assistant Accountant General (650)	7,800	..	5,000	283
2	2	Examiners (650), (700)	16,200	22,000	18,400	21,403
1	1	Inspector of Public Works Accounts (1,100)	13,200	...	13,200	...
1	1	Deputy Examiner (450)	5,400	5,400	5,400	1,800
		Total Salaries	94,720	75,400	86,620	73,084
		Establishment.				
20	20	Accountants (200 and above)	42,900	49,000	58,460	53,168
		Do. (less than 200)	15,600			
29	29	Clerks	40,160	39,000	39,080	30,894
18	18	Servants	1,990	1,900	1,990	1,518
		Temporary Clerks	1,300	1,000	1,200	973
			1,01,950		1,00,730	
		Deduct—Probable Savings	*10,000*		*5,730*	
		Total Establishment	91,950	90,900	95,000	86,553
		Allowances.				
		Travelling Allowances	2,500	3,000	5,000	1,804
		Presidency House-rent and Allowance	6,000	6,500	6,000	6,459
		Hill Journey Allowances	37,000	48,000	44,690	44,028
		Total Allowances	45,500	57,500	55,690	52,291
		Contingencies.				
		Rent, Rates, and Taxes	9,220	3,000	...	...
		Purchase of Office Furniture	500	400	...	...
		Postage Charges	700	700	700	690
		Telegram Charges	600	700	600	588
		Hill Journey Charges	2,800	2,800	2,800	2,589
		Miscellaneous	1,000	1,000	1,000	702
		Total Contingencies	14,820	8,600	5,100	4,569
		Total Public Works Office of Account and Audit	2,46,990	2,32,400	2,42,410	2,16,497
		Currency Department.				
		Salaries.				
		Head Commissioner (the Comptroller General)				
1	1	Assistant Comptroller General (1,000)	11,700	13,100	11,700	12,379
1	1	Assistant to Head Commissioner (600)	7,200	6,000	5,760	...
		Chief Superintendent	...	...	...	8,642
					17,460	
		Deduct—Probable Savings			*240*	
		Total Salaries	18,900	19,100	17,220	21,021
		Establishment.				
	1	Treasurer (500)	6,000	6,000	67,900	68,137
	1	Deputy Treasurer (200)	2,400	2,400		
108	104	Clerks, Poddars	60,720	59,600		
69	71	Servants	6,790	6,500	6,320	6,495
		Extra Establishment	8,000	8,000	8,000	8,686
		Total Establishment	83,910	82,500	82,220	83,318
		Allowances.				
		Travelling Expenses and Allowances	70	...	70	178
		Supplies and Services.				
		Freight on Europe Stores	...	20	...	22
		Purchase of Chests, Bags and Locks	200	200	200	308
		Total Supplies and Services	200	220	200	330
		Carried over	1,03,080	1,01,820	99,710	1,04,847

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Currency Department—*continued.*				
Brought forward	1,03,080	1,01 820	99,710	1,04,847
Contingencies.				
Remittance Charges	...	...	...	218
Rents, Rates and Taxes	5,850	5,550	5,550	5,550
Purchase of Office Furniture	300	300	300	238
Stationery Charges	...	100	...	207
Postage Charges	630	650	570	789
Telegram Charges	330	250	330	348
Hot-weather Charges	...	...	...	1,538
Miscellaneous	5,130	5,000	4,800	3,227
Total Contingencies	12,240	11,850	11,550	12,115
Total Currency Department	1,15,320	1,13,670	1,11,260	1,16,961
Reserve Treasury.				
Salaries.				
Treasurer (the Comptroller General)				
Deputy Treasurer (the Deputy Comptroller General)				
Establishment.				
Clerks (Numbers 1889-90: 5; 1890-91: 5)	1,856	1,840	1,840	1,825
Servant (Numbers 1889-90: 1; 1890-91: 1)	84	84	80	84
Extra Poddars (Numbers 1889-90: 9; 1890-91: 9)	1,500	1,200	1,500	1,063
Total Establishment	3,440	3,124	3,420	2,972
Contingencies.				
Postage Charges	70	100	70	54
Telegram Charges	130	100	90	117
Miscellaneous	1,700	1,500	1,700	2,008
Total Contingencies	1,900	1,700	1,860	2,179
Total Reserve Treasury	5,340	4,824	5,280	5,151
Allowance to Presidency Bank.				
Allowance to the Bank of Bengal for General Treasury duties	43,600	43,600	43,600	43,600
Allowance to the Bank of Bengal for Public Debt duties	1,28,000	1,28,000	1,25,000	1,24,774
Postage Charges	4,000	4,000	4,000	3,858
Telegram Charges	20	...	20	2
Total Allowance to Presidency Bank	1,75,620	1,75,600	1,72,620	1,72,234
Press Commission. (a)				
Salaries.				
Officer in Charge of the Press Commissioner's Office	...	...	200	2,304
Establishment.				
Clerks	...	...	250	2,527
Servants	...	...	30	313
Total Establishment	...	...	280	2,840
Allowances.				
Hill Journey Allowances	...	...	...	1,696
Contingencies.				
Subscription to Newspapers, &c.	...	...	...	551
Postage Charges	...	...	50	461
Telegram Charges	...	...	130	1,379
Hill Journey Charges	...	...	...	10
Miscellaneous	...	...	40	151
Total Contingencies	...	...	220	2,552
Total Press Commission	...	...	700	9,392

(a) Abolished from 1st April 1889.

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Law Officers	3,140	3,040	3,140	3,080
Judicial Commissioner	4,610	4,380	4,790	4,579
Civil and Sessions Courts	77,600	74,880	77,500	80,651
Courts of Small Causes	4,030	3,670	3,600	3,806
Criminal Courts	1,30,340	1,27,570	1,21,850	1,10,329
Refunds	12,800	14,000	12,600	13,264
	2,32,520	2,27,540	2,23,480	
Add or Deduct—For rounding	480	460	480	
TOTAL	2,33,000	2,28,000	2,23,000	2,15,709

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Law Officers.				
		Salaries.				
1	1	Government Pleader (Ajmere)	240	240	240	240
		Supplies and Services.				
		Fees to Pleaders in Criminal Cases	800	700	800	496
		Law Charges	2,100	2,100	2,100	2,3[illegible]
		Total Supplies and Services	2,900	2,800	2,900	2,840
		Total Law Officers	3,140	3,040	3,140	3,080
		Judicial Commissioner.				
		Establishment. (a)				
1	1	Registrar (250)	3,000	4,000	3,000	1,500
3	2	Clerks and others	900		1,080	2,530
2	2	Servants	140	140	140	143
		Total Establishment	4,040	4,140	4,220	4,173
		Allowances.				
		Travelling Allowance of Establishment	250	70	250	13
		Contingencies.				
		Telegram Charges	20	110	20	11
		Postage Charges	60	10	60	21
		Purchase of Furniture	60	...	60	...
		Purchase of Books and Publications	160	...	160	...
		Miscellaneous	20	50	20	361
		Total Contingencies	320	170	320	393
		Total Judicial Commissioner	4,610	4,380	4,790	4,579

(a) Charged in moieties to Bangalore and Coorg.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Court.				
		GENERAL ESTABLISHMENT.				
		Salaries.				
		Moiety Salary of Commissioner, Ajmere, transferred from "3—Land Revenue—Charges of District Administration"	12,000	12,000	12,000	15,165
1	1	Civil and Sessions Judge, Bangalore (1,200)	14,400	13,200	14,400	13,200
1	1	Subordinate Judge, Ajmere (Judicial Assistant Commissioner), (600-800)	7,720	7,200	9,600	9,550
3	3	Munsifs (Beluchistan 150) (Coorg, 160 and 190)	6,020	5,800	6,020	5,593
		Total Salaries	40,140	38,200	42,020	43,508
		Establishment.				
26	26	Clerks and others	11,040	11,380	11,040	12,558
24	24	Servants	2,090	2,090	2,090	2,087
		Total Establishment	13,130	13,470	13,130	14,645
		Allowances.				
		Travelling Allowance of Officers	200	200	200	362
		Ditto ditto Establishment	250	300	250	187
		Compensation for dearness of Provision	190	190	...	406
		Total Allowances	640	690	450	955
		Supplies and Services.				
		Diet Allowance to Witnesses	350	350	350	529
		Contingencies.				
		Rates and Taxes	20	50	...	...
		Postage Charges	200	210	200	213
		Office Rent	1,680	1,680	1,680	1,680
		Stationery Charges	20	50	20	39
		Miscellaneous	690	890	690	863
		Total Contingencies	2,610	2,880	2,590	2,795
		TOTAL GENERAL ESTABLISHMENT	56,870	55,590	58,540	62,432
		PROCESS SERVING ESTABLISHMENT.				
		Establishment.				
3	3	Nazirs	2,340		2,340	
6	6	Naib Nazirs	2,040		2,040	
160	166	Process Servers	12,900		12,304	
		Extra Process Servers	160		154	
15	15	Amins	2,590		2,592	
1	1	Stamp Vendor	360		360	
					19,790	
		Deduct—Probable Savings			*1,170*	
		Total Establishment	20,390	18,970	18,620	18,219
		Allowances.				
		Compensation for dearness of Provision	160	160	160	...
		Contingencies.				
		Travelling Charges	120	100	120	...
		Miscellaneous	60	60	60	...
		Total Contingencies	180	160	180	...
		TOTAL PROCESS SERVING ESTABLISHMENT	20,730	19,290	18,960	18,219
		Total Civil and Sessions Courts	77,600	74,880	77,500	80,651
		Courts of Small Causes.				
		INDORE.				
		Establishment.				
1	1	Clerk of the Court (130)	1,560		1,560	
—	1	Clerk	430		...	
1	1	Sheristadar (55)	660		660	
1	1	Mohurir (18)	220		220	
2	2	Bailiffs	170		170	
2	2	Duftry and Sweeper	150		150	
		Total Establishment	3,190	2,830	2,760	3,432
		Contingencies.				
		Miscellaneous	380	380	380	374
		PROCESS SERVING ESTABLISHMENT.				
1	*1	Nazir	460	460	460	..
		Total Courts of Small Causes	4,030	3,670	3,600	3,806

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Criminal Courts				
		Salaries.				
		Moiety Salary of Assistant and Extra Assistant Commissioners, Ajmere, transferred from "3—Land Revenue, Charges of District Administration" . .	14,820	12,000	16,320	14,241
2	2	District Magistrates (Bangalore, 1,000) (Coorg, 760)	21,120	15,520	21,120	14,765
1	1	2nd Magistrate (Bangalore, 250) . .	3,000	3,000	3,000	3,000
4	4	Cantonment and Assistant Cantonment Magistrates (Ajmere, 1,200), (Indore, 1,337, 574), (Quetta, 833-5-4) . .	47,330	48,400	41,330	34,979
		Allowance to Cantonment Magistrate (Ajmere)	600	600	600	600
		Deduct—Amount payable by the Bangalore Municipality for pay of the District Magistrate	86,870 5,590		82,370 5,590	
		Total Salaries .	81,280	79,520	76,780	67,585
		Establishment.				
		Moiety of Establishment transferred from "3—Land Revenue—Charges of District Administration"	9,380	28,420	9,380	24,968
45	46	Sheristadars	18,440		17,500	
		Clerks and others				
35	39	Servants	3,450	2,980	2,950	3,920
		Total Establishment .	31,270	31,400	29,830	28,888
		Allowances.				
		Travelling Allowance to Commissioner . . .	900	900	900	671
		Ditto ditto other Officers . . .	2,250	2,200	2,450	2,417
		Ditto ditto Establishment . . .	910	700	900	592
		Pushtu Allowance to Cantonment Magistrates . .	1,200	1,500	...	...
		Total Allowances .	5,260	5,300	4,250	3,680
		Supplies and Services.				
		Diet to Prosecutors and Witnesses	1,740	1,600	1,060	1,379
		Purchase of Tents	50	50	150	58
		Rewards to Informers	50	50	50	...
		Total Supplies and Services .	1,840	1,700	1,260	1,437
		Contingencies.				
		Hot Weather Charges	...	...	...	557
		Postage Charges	1,720	1,990	1,710	1,913
		Telegram Charges	500	500	500	351
		Purchase of Furniture	470	400	470	198
		Purchase of Books and Publications . . .	300	130	250	167
		Stationery Charges	720	650	720	433
		Rent of Offices	840	840	840	840
		Tour Charges	1,000	950	1,000	827
		Belts, Badges and Clothing for Peons . . .	100	20	100	...
		Judicial Contingencies of the Superintendent of R. M. State Railway Police with powers of Magistrate .	80	100	80	141
		Miscellaneous	3,420	2,570	2,660	1,655
		Total Contingencies .	9,150	8,150	8,330	7,082
		CHARGES ON ACCOUNT OF MAUNPORE PERGUNNAH . .	1,540	1,500	1,060	1,657
		Jail Charges	...	...	340	...
		Total Criminal Courts .	1,30,340	1,27,570	1,21,850	1,10,329

19B.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Jails	54 230	52,230	52,720	45,333
Jail Manufactures	12,340	10,870	12,390	12,240
Convict charges at Port Blair and Nicobars	12,92,270	12,49,610	12,92,510	12,55,663
Ditto ditto in the Straits Settlements and Tasmania	8,000	8,000	8,000	7,013
Refunds	..	...	...	13
	13,66,840	13,20,710	13,65,620	
Add—For rounding	160	290	380	
Total Imperial	13,67,000	13,21,000	13,66,000	13,20,262
Local.				
Jails	430	430	430	782
Deduct—For rounding	*430*	*430*	*430*	...
Total Local	...	...	...	782
TOTAL	13,67,000	13,21,000	13,66,000	13,21,044

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Jails.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Imperial.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		District Jails.				
		Allowance to Superintendents	3,000	2,900	2,400	2,495
4	4	Jail Darogahs (150), (100), (2 at 50)	4,200	3,700	3,900	3,600
		Total Salaries	7,200	6,600	6,300	6,095
		Clerical Establishment.				
		District Jails.				
6	6	Clerks and Mohurirs	1,400	1,400	1,400	1,281
		Warder Establishment.				
		District Jails.				
2	2	Warders	380	380	380	2,706
		Lock-ups.				
1	1	Turnkey	120	120	120	100
		Total Warder Establishment	500	500	500	2,806
		Menial and other Establishments.				
		District Jails.				
1	1	Jail Teacher	180	180	180	180
80	80	Jail Watchmen and others	9,220	7,700	9,220	5,292
4	4	Servants	640	560	640	409
		Lock-ups.				
8	8	Jemadars and Watchmen	460	400	460	456
		Servants	90	100	90	71
			10,590		10,590	
		Deduct—Probable Savings	*780*		*780*	
		Total Menial and other Establishments	9,810	8,940	9,810	6,408
		Allowances.				
		District Jails.				
		Travelling Allowances	...	50	...	...
		Supplies and Services.				
		District Jails.				
		Rations	21,000	17,500	20,500	16,525
		Hospital Charges	950	750	950	
		Clothing and Bedding	3,300	2,400	2,840	2,336
		Passage-money of Convicts	1,750	1,200	1,550	1,493
		Maintenance of Prisoners	4,250	4,400	4,250	
		Compensation for dearness of Provisions	690	500	...	...
		Miscellaneous	1,400	1,000	3,900	2,951
		Total Supplies and Services	33,340	27,750	33,990	23,305
Numbers. 1889-90	Numbers. 1890-91.	Hospital Charges.				
		District Jails.				
1	1	Native Doctor (35)	420	570	660	660
		Allowance to Hospital Assistants	360	360	360	375
2	2*	Compounders and other Hospital Expenses	360	360	360	650
		Total Hospital Charges	1,140	1,290	1,380	1,685
		Carried over	53,390	46,530	53,380	41,580

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Jails—*continued.*				
Brought forward	53,390	46,530	53,380	41,580
CONTINGENCIES.				
District Jails.				
Postage Charges	140	130	120	114
Telegram Charges	...	20	...	21
Stationery Charges	40	30	40	49
Rents, Rates and Taxes	170	180	60	...
Miscellaneous	2 790	2,280	1,350	1,852
Lock-ups.				
Miscellaneous	4,150	3,060	3,300	1,717
TOTAL CONTINGENCIES	7,290	5,700	4,870	3,753
Deduct—Half cost of Quetta Jail Establishment and Contingencies transferred to charges against Quetta Assigned Revenue	60,680 *6,450*		58,250 *5,530*	
TOTAL JAILS, IMPERIAL	54,230	52,230	52,720	45,333
LOCAL.				
JAILS				
DISTRICT.				
Establishment.				
Jail Darogah and Jemadar (Numbers: 1889-90 —, 1890-91 —)	...	...	...	459
Servants (Numbers: 1889-90 3, 1890-91 3)	180	180	180	
Total Establishment	180	180	180	459
Supplies and Services.				
Subsistence to Prisoners	250	250	250	323
TOTAL JAILS, LOCAL	430	430	430	782
Total Jails	54,660	52,660	53,150	46,115
Jail Manufactures.				
Establishment	1,140	970	1,140	960
Commission to Jailor	300	...	250	1,162
Tools and Plants	1,100	...	100	...
Raw Materials	9,700	9,800	10,700	9,503
Miscellaneous	100	100	200	615
Total Jail Manufactures	12,340	10,870	12,390	12,240
Convict Charges at Port Blair and Nicobars.				
PORT BLAIR.				
SALARIES, ESTABLISHMENTS AND OFFICE CONTINGENCIES.				
Judicial Establishment.				
Chief Commissioner and Superintendent (3,000) (Numbers: 1889-90 1, 1890-91 1)	36,000	34,000	36,000	32,315
Deputy Superintendent (1,500); Assistant Superintendents (1,000), (850), (700) (Numbers: 1889-90 4, 1890-91 4)	44,600	55,000	38,880	48,744
Extra Asst. Superintendents, 1st class (600), (400) (Numbers: 1889-90 2, 1890-91 2)	12,000		10,920	
Do. 2nd class (350), (350), (250) (Numbers: 1889-90 3, 1890-91 3)	11,400		9,600	
Total Judicial Establishment	1,04,000	89,000	95,400	81,059
Carried over	1,04,000	89,000	95,400	81,059

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Convict Charges at Port Blair and Nicobars—*contd.*				
		PORT BLAIR—continued.				
		SALARIES, ESTABLISHMENTS AND OFFICE CONTINGENCIES—*continued.*				
		Brought forward .	1,04,000	89,000	95,400	81,059
		Superintendent's Office.				
15	15	Clerks (200 and over)	6,000	19,300	19,380	17,874
		,, (less than 200)	14,200			
1	1	Band Master (20)	240	240	240	240
5	5	Servants	1,320	1,320	1,320	1,318
		Contingencies	800	800	800	1,497
		Total Superintendent's Office .	22,560	21,660	21,740	20,929
		Medical Establishment.				
1	1	Senior Medical Officer (1,200) . .	14,400	13,000	14,400	12,165
3	3	Assistant Surgeons 2 (375), (450) . .	14,400	14,400	14,400	14,383
1	1	Do. to Senior Medical Officer (255, Allowance 25)	3,360	4,150	3 060	2,126
8	6	Hospital Assistants (from 40 to 90) . .	4,560	4,000	6,840	3,638
1	1	Clerk	860	820	820	786
		Contingencies	20	20	...	8
		Total Medical Establishment .	37,600	36,390	39,520	33,106
		Ecclesiastical Establishment.				
1	1	Chaplain (600)	7,200	10,800	10,800	7,834
1	1	Clerk (12)	140	140	140	144
		Contingencies	20	...	50	...
		Total Ecclesiastical Establishment .	7,360	10,940	10,990	7,978
		Commissariat Establishment.				
		Office and Executive Branch :—				
1	1	Commissariat Officer (450) . . .	5,400	6,000	6,600	5,409
9	8	Clerks (200 and over) . . .	3,000	11,840	3,000	11,429
		Clerks (less than 200) . . .	6,440		6,440	
2	2	Staff Sergeants (100)	2,400		2,400	
18	18	Engine Driver, Miller, Servants, Coolies, Cattle Jemadars, &c. (from 9 to 50) .	2,930	2,900	2,930	2,926
4	4	Free Bakers' Establishment (from 15 to 25)	960	900	960	955
		Contingencies	200	200	90	215
		Total Office and Executive Branch .	21,330	21,840	22,420	20,934
		Treasury Branch :—				
1	1	Accountant (200), personal allowance (50)	3,000	3,500	3,000	3,920
1	1	Assistant Accountant (70)	840	...	840	...
1	1	Treasurer (100)	1,200	1,200	1,200	1,200
2	2	Clerk and Poddar (50), (25) . . .	900	900	900	900
		Contingencies	120	120	120	119
		Total Treasury Branch .	6,060	5,720	6,060	6,139
		Total Commissariat Establishment .	27,390	27,560	28,480	27,073
		Tea Garden Establishment.				
1	1	Manager	5,250	5,000	4,730	4,300
		Commission to ditto	950	200	800	133
		Horse Allowance	240	240	240	119
		Contingencies	3,500	2,500	3,000	2,601
		Tea Garden, Gaplakabung—				
1	1	Assistant Manager	2,330	1 950	2,000	1,460
		Commission to ditto	200	...	...	...
		Horse Allowance	240	240	240	193
		Contingencies	2,500	2,000	1,300	1,717
		Total Tea Garden Establishment .	15,210	12,130	12,310	10,523
		Carried over .	2,14,120	1,97,680	2,08,440	1,80,668

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Convict Charges at Port Blair and Nicobars—*contd.*	Rs.	Rs.	Rs	Rs.
		PORT BLAIR—continued. SALARIES, ESTABLISHMENTS AND OFFICE CONTINGENCIES—*continued.*				
		Brought forward	2,14,120	1,97,680	2,08,440	1,80,668
		Tobacco Cultivation.				
		Travelling Allowance	...	...	..	84
		Marine Establishment.				
1	1	Mechanical Engineer (250)	3,000	3,000	3,000	3,000
		Steam money to ditto	730	730	730	730
		Compensation in lieu of Rations	310	..	...	...
1	1	Assistant Harbour Master (150)	1,800	1,800	1,800	1,747
1	1	Clerk (50)	600	600	600	600
2	2	Carpenters (40) (75—100)	1,220	1,220	1,220	1,170
		Temporary Establishment of Carpenters	800	800	800	855
		Signalmen	120	120	...	...
		Contingencies	240	200	240	113
			8,820	8,470	8,390	8,215
		Steam Barge and Tugs.				
15	15	Drivers, Syrangs and Lascars (from 20 to 50)	4,560	4,500	4,500	4,472
		Total Marine Establishment	13,380	12,970	12,890	12,687
		Police Establishment.				
1	1	District Superintendent (600—900)	9,000	7,600	8,700	7,725
2	2	Inspectors (230) (150)	4,560	4,500	4,200	4,200
2	...	Sub-Inspectors	...	1,200	2,640	2,647
...	6	Subadars (from 80 to 95)	6,000	6,000	...	...
8	...	Chief Constables	...	...	6,960	6,346
...	6	Jemadars	3,840	3,000	...	...
40	36	Sergeants (from 25 to 40)	12,950	12,000	14,400	13,587
...	10	Naiks (20 each)	2,400	1,500	...	...
600	590	1st Class Constables (15)	54,540	54,000	56,340	52,708
		2nd Class ditto (12)	41,330	41,000	41,330	38,519
13	13	Allowance to Boat's Crew (10)	1,560	1,560	1,560	1,569
1	1	Armourer (30)	360	360	360	360
		Allowance to Mohurir	340	300	300	300
		Contingencies	5,260	4,000	4,500	3,957
					1,41,290	
		Deduct—Probable Savings			*5,000*	
		Total Police Establishment	1,42,140	1,37,020	1,36,290	1,31,918
		Jail Establishment.				
6	6	Overseers (from 80 to 150)	8,160	8,160	8,160	7,981
		Released Convicts employed in the Settlement (from 10 to 60)	4,080	3,000	3,000	2,599
		Total Jail Establishment	12,240	11,160	11,160	10,580
		Registration Establishment.				
1	1	Clerk (20)	240	240	240	240
		Education Establishment.				
7	7	Masters and Teachers (from 30 to 40)				3,173
1	1	Monitor (10)				978
—		Servants				46
		Allowance to Convict Master	3,000		3,650	319
		Contingencies				811
		Grants-in-Aid				240
		Allowance to Schools	2,200		2,100	...
		Total Education Establishment	5,200	5,200	5,750	5,567
		TOTAL SALARIES, ESTABLISHMENTS, &c.	3,87,320	3,64,270	3,74,770	3,41,744
		Carried over	3,87,320	3,64,270	3,74,770	3,41,744

19B.—LAW AND JUSTICE—JAILS—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Convict Charges at Port Blair and Nicobars—*contd.*				
Brought forward	3,87,320	3,64,270	3,74,770	3,41,744
PORT BLAIR—				
SUPPLIES AND SERVICES.				
Subsistence Money.				
Subsistence Money to European Convicts	960	800	600	437
Ditto Eurasian and Native Convicts	98,000	98,000	98,000	93,780
Total Subsistence Money	98,960	98,800	98,600	94,217
Commissariat Supplies.				
Flour Mill	...	...	...	56
Live-stock	21,700	13,000	10,000	11,874
Provisions	4,01,000	3,20,000	3,85,000	2,93,135
Malt Liquor	7,000	2,500	6,500	2,429
Hospital Supplies	3,500	800	3,500	791
Forage for Horses, Elephants, Cattle, &c.	60,000	30,000	35,000	
Oil for Lighting	23,770	12,000	17,000	8,312
Utensils for Convicts	4,800	4,500	4,800	3,504
Public Works Stores	..	...	...	23
Slaughter-house Charges	...	600	1,200	673
Wooden Cases	...	1,500	3,300	1,626
Godown Contingencies	...	10,000	10,000	11,420
Feed of Cattle	...	...	...	34 059
Petty Stores	...	4,000	7,000	4,173
Pay and Feed of Shepherd	...	900	900	828
Bags of Sizes	...	40,000	56,000	41,609
Empty Hogsheads	...	7,000	10,000	5,559
Toddy	...	1,500	1,500	1,634
Opium	...	...	...	65
Miscellaneous	...	1,000	1,100	712
	5,21,770		5,52,800	
Deduct—Value of Stores sold	*66,970*		*67,000*	
Total Commissariat Supplies	4,54,800	4,49,300	4,85,800	4,22,482
Medical Supplies.				
Purchase of Medicines and Medical Stores	4,000	4,000	3,600	5,530
Marine Supplies.				
Purchase of Marine Stores	32,150	14,000	6,000	17,115
Ordnance Supplies.				
Purchase of Ordnance Stores	...	..	700	...
Clothing.				
Clothing for Convicts	42,800	30,000	35,000	29,341
Ditto Free Police	6,400	7,000	4,800	6,922
Total Clothing	49,200	37,000	39,800	36,263
Tools, Implements, &c.				
Purchase of Tools, Implements, &c.	15,000	15,000	15,000	15 469
Forest Supplies.				
Value of Timber supplied	53,000	70,000	70,000	78,569
Commission.				
Commission on Sale of Stores	2,300	2,300	2 300	2,103
Passage Money, &c.				
Passage Money, Freight and Carriage of Stores, &c.	1,90,000	1,90,000	1,90,000	2,13,201
TOTAL SUPPLIES AND SERVICES	8,99,410	8,80,400	9,11,800	8,84,949
MISCELLANEOUS CONTINGENCIES.				
Andaman Home	2,400	2,400	2,400	2,400
Andaman Orphanage	1,200	1,200	1,200	1,200
Ditto to Christian Prisoners' Library and Librarian	290	290	290	288
Postage Charges	150	50	50	1,115
Miscellaneous	1,500	1,000	2,000	414
TOTAL MISCELLANEOUS CONTINGENCIES	5,540	4,940	5,940	5,417
Total Convict Charges, Port Blair	12,92,270	12,49,610	12,92,510	12,32,110
Carried over	12,92,270	12,49,610	12,92,510	12,32,110

19B.—LAW AND JUSTICE—JAILS—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Convict Charges at Port Blair and Nicobars—*contd.*				
Brought forward	12,92,270	12,49,610	12,92,510	12,32,110
*NICOBARS.**				
SALARIES, ESTABLISHMENTS AND OFFICE CONTINGENCIES.				
Judicial Establishment.				
Assistant Superintendent				9,730
Clerk				1,200
Total Judicial Establishment				10,930
Medical Establishment.				
Hospital Assistants				625
Commissariat Establishment.				
Office and Executive Establishments.				
Store-keeper				473
Servants				369
Total Commissariat Establishment				842
Police Establishment.				
Sergeants				545
Chief Constable				675
1st Class Constables				1,770
2nd Class ditto				1,392
Total Police Establishment				4,382
TOTAL SALARIES, ESTABLISHMENTS, &c.				16,779
SUPPLIES AND SERVICES.				
Subsistence Money.				
Subsistence Money to Native Convicts				1,715
Commissariat Supplies.				
Provisions				30
Passage Money, &c.				
Passage Money, Freight and Carriage of Stores, &c.				4,997
TOTAL SUPPLIES AND SERVICES				6,742
MISCELLANEOUS CONTINGENCIES.				
Miscellaneous				32
Total Convict Charges, Nicobars				23,553
Total Convict Charges at Port Blair and Nicobars	12,92,270	12,49,610	12,92,510	12,55,663

* Settlement abolished from January 1889. Establishment transferred to Port Blair.

20.—POLICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
District Executive Force	3,08,100	3,18,980	2,98,850	3,13,871
Special Police	4,250	4,710	3,410	2,945
Railway Police	98,490	93,450	1,46,090	93,068
Thuggee and Dacoity	1,09,800	1,10,760	1,09,000	1,07,367
Refunds	...	...	...	152
	5,20,640	5,27,900	5,57,350	
Add or Deduct—For rounding	360	100	350	
TOTAL IMPERIAL	5,21,000	5,28,000	5,57,000	5,17,403
LOCAL.				
District Executive Force	8,270	8,190	8,170	12,092
Cattle Pounds	3,650	3,650	2,810	3,247
Refunds	...	10	...	6
	11,920	11,850	10,980	
Add—For rounding	80	150	20	
TOTAL LOCAL	12,000	12,000	11,000	15,345
TOTAL	5,33,000	5,40,000	5,68,000	5,32,748

20.—POLICE—*continued.*

Numbers. 1889-90	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		District Executive Force.				
		DISTRICT EXECUTIVE FORCE—IMPERIAL.				
		DISTRICT POLICE.				
		Salaries.				
3	2	District Superintendents (700)	16,800	22,800	22,800	23,572
		Police Force.				
9	8	Inspectors (115 to 200)	14,880	16,480	17,280	16,674
7	...	Deputy Inspectors	...	4,800	4,800	4,772
15	15	Sub-Inspectors	10,620	10,360	10,620	9,990
1	...	Jamadar	...	650	600	550
66	...	Mounted Sergeants	...	22,000	22,340	21,394
60	49	Foot Sergeants (15 to 25) / Sergeants	6,860	9,200	9,320	9,200
136	106	Head Constables	26,140	27,300	31,420	26,221
44	40	Mounted Constables	10,800	12,200	12,290	11,938
1,097	721	Constables	66,340	1,11,820	1,08,840	1,05,924
60	...	Sowars	...	17,200	16,440	15,048
		Sweepers	...	...	...	215
			1,35,640		2,33,950	
		Deduct—Probable Savings	*2,590*		*3,320*	
		Total Police Force	1,33,050	2,32,010	2,30,630	2,21,926
		Establishment.				
8	...	Clerks	...	3,000	3,080	2,808
10	4	Servants	320	1,020	990	742
7	4	Hospital Establishment	600	960	960	960
		Total Establishment	920	4,980	5,030	4,510
		Allowances.				
		Allowance to Government Treasurer	360	...	...	...
		Allowance to Drill Instructors	90	90	160	...
		Good Conduct Stripe Allowance	900	700	150	...
		Travelling Allowances and Expenses	3,250	6,650	6,550	7,351
		Compensation for dearness of Provisions	...	20,400	...	21,398
		Total Allowances	4,600	27,840	6,860	28,749
		Supplies and Services.				
		Clothing	8,070	13,870	13,170	14,270
		Ditto for Mounted Constables	240	240	240	968
		Petty Construction and Repairs	3,250	5,710	5,750	8,294
		Arms and Accoutrements	300	300	300	436
		Purchase and Repair of Tents	100	50	100	84
		Rewards to Police Officers	300	300	600	345
		Ditto to Informers	500	550	700	323
		Ditto for Capture of Proclaimed Offenders	350	500	650	255
		Total Supplies and Services	13,110	21,520	21,510	24,975
		Contingencies.				
		Hot-weather Charges	..	600	...	...
		Rent of Police Quarters	50	...	50	...
		Telegram Charges	200	300	410	281
		Postage Charges	730	1,030	1,180	1,353
		Stationery Charges	150	1,050	900	1,087
		Hospital Contingencies	150	100	340	294
		Purchase of Furniture	250	300	450	332
		Ditto of Books and Publications	40	120	80	167
		Rents, Rates, and Taxes	30	1,260	7,420	6,553
		Office Expenses and Miscellaneous	2,950	5,000		
		Total Contingencies	4,550	9,760	10,830	10,067
		Carried over	1,73,030	3,18,910	2,97,660	3,13,799

20.—POLICE—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		District Executive Force—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward .	1,73,030	3,18,910	2,97,660	3,13,799
		EXPENDITURE AGAINST SPECIAL ALLOTMENT. BILUCHISTAN-QUETTA. DISTRICT POLICE. *POLICE FORCE.*				
	1	Inspector (200)	2,400			
	8	Deputy Inspectors (40 to 80) . . .	5,280			
	1	Jemadar (50)	600			
	12	Foot Sergeants (15 to 25) . . .	2,660			
	66	Mounted Sergeants (25 to 35) . .	22,340			
	27	Head Constables (12 to 25) . . .	4,680			
	4	Mounted Constables (31) . . .	1,490			
	371	Constables (8 to 12)	42,480			
	60	Sowars (20 to 25)	16,440			
			98,370			
		Deduct—Probable Savings .	*2,600*			
		Total Police Force .	95,770			
		Establishment.				
	8	Clerks (30 to 50)	3,080			
	6	Servants	670			
	3	Hospital Establishment . . .	360			
		Total Establishment .	4,110			
		Allowances.				
		Travelling Allowances	1,500			
		Compensation for dearness of Provisions . . .	20,100			
		Total Allowances .	21,600			
		Supplies and Services.				
		Clothing	6,400			
		Rewards to Informers	200			
		Rewards for Capture of Proclaimed Offenders . .	300			
		Total Supplies and Services .	6,900			
		Contingencies.				
		Telegram Charges	250			
		Postage Charges	750			
		Stationery Charges	600			
		Hot and Cold Weather Charges	600			
		Purchase of Furniture	200			
		Repairs to Arms and Handcuffs	200			
		Rents, Rates, and Taxes	360			
		Office Expenses and Miscellaneous	2,780			
		Total Contingencies .	5,740			
		TOTAL EXPENDITURE AGAINST SPECIAL ALLOTMENT .	1,34,120			
		TOTAL DISTRICT POLICE .	3,07,150	3,18,910	2,97,660	3,13,799
		OTHER POLICE.				
		Special Guards—				
2	2	Head Constables	} 880	...	240	...
11	7	Constables		...	880	...
1	1	Drill Instructor	70	70	70	72
		TOTAL OTHER POLICE .	950	70	1,190	72
		TOTAL DISTRICT EXECUTIVE FORCE—IMPERIAL .	3,08,100	3,18,980	2,98,850	3,13,871
		Carried over .	3,08,100	3,18,980	2,98,850	3,13,871

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		District Executive Force—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	3,08,100	3,18,980	2,98,850	3,13,871
		DISTRICT EXECUTIVE FORCE—LOCAL. DISTRICT POLICE. *Police Force.*				
91	91	Duffadars, &c. / Burkundazes / Constables, &c.	7,390	7,360	7,390	11,275
		TOTAL POLICE FORCE	7,390	7,360	7,390	11,275
		Allowances.				
		Travelling Allowances and Expenses	100	150	100	256
		Contingencies.				
		Miscellaneous	780	680	680	561
		TOTAL DISTRICT EXECUTIVE FORCE—LOCAL.	8,270	8,190	8,170	12,092
		Total District Executive Force	3,16,370	3,27,170	3,07,020	3,25,963
		Special Police. EXPENDITURE AGAINST SPECIAL ALLOTMENT. (*a*)				
		BORI VALLEY POLICE.				
1	1	Deputy Inspector (40)	480	550	480	126
4	4	Head Constables	800	900	800	505
16	16	Constables	2,050	2,200	1,920	1,653
		Clothing	200	200	200	165
		Compensation for dearness of Provision	710	800	...	489
		Travelling Expenses	...	50	...	...
		Office Expenses and Miscellaneous	10	10	10	7
		TOTAL SPECIAL POLICE	4,250	4,710	3,410	2,945
		Railway Police. SIND-PESHIN STATE RAILWAY POLICE. EXPENDITURE AGAINST SPECIAL ALLOTMENT. BELUCHISTAN-QUETTA. *Police Force.*				
2	2	Inspectors	4,800	4,600	4,800	4,600
2	2	Deputy Inspectors (60 to 80)	1,680	1,600	1,680	1,536
15	15	Sergeants (from 15 to 25)	3,540	3,800	3,060	5,160
32	60	Head Constables (from 12 to 25)	9,590	5,600	6,030	1,406*
254	219	Constables (from 8 to 10)	26,280	29,000	31,180	31,808
			45,890			
		Deduct—Probable Savings	3,000			
		Total Police Force	42,890	44,600	46,750	44,510
		Allowances.				
		Travelling Allowances	1,000	1,500	1,000	1,489
		Compensation for dearness of Provision	12,560	12,000	...	14,735
		Total Allowances	13,560	13,500	1,000	16,224
		Supplies and Services.				
		Clothing	3,000	3,100	3,000	3,010
		Contingencies.				
		Miscellaneous	300	...	...	...
		TOTAL SIND-PESHIN RAILWAY POLICE	59,750	61,200	50,750	63,744
		Carried over	59,750	61,200	50,750	63,744

(*a*) From 1890-91.

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Railway Police—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	59,750	61,200	50,750	63,744
		BAGHELKHAND AGENCY (RAILWAY) POLICE (INDORE).				
		Salaries.				
		Native Superintendent				250
		Police Force.				
		Sub-Inspector				120
		Head Constables				170
		Constables				446
		Total Police Force				736
		Contingencies.				
		Office Expenses and Miscellaneous				5
		TOTAL BAGHELKHAND AGENCY (RAILWAY) POLICE				991
		RAJPUTANA-MALWA STATE RAILWAY POLICE (INDORE).				
		Salaries.				
1	1	Assistant Superintendent (500)	6,000	6,000	6,000	5,820
		Police Force.				
3	3	Sub-Inspectors (30 to 70)	1,800	1,800	1,800	1,818
20	19	Head Constables (10 to 25)	3,780	3,800	3,900	3,786
98	96	Constables (7 and 8)	8,640	8,800	8,820	8,655
		Total Police Force	14,220	14,400	14,520	14,259
		Establishment.				
1	1	Clerk	600	600	600	960
1	1	Munshi	360	360	360	
1	1	Sweeper	70	70	70	54
		Total Establishment	1,030	1,030	1,030	1,014
		Allowances.				
		Travelling Allowances	1,300	1,200	1,500	1,206
		Supplies and Services.				
		Clothing	1,150	1,150	1,150	1,180
		Rewards for Capture of Proclaimed Offenders	100	...	100	...
		Total Supplies and Services	1,250	1,150	1,250	1,180
		Contingencies.				
		Stationery Charges	230	230	230	211
		Postage Charges	10	10	10	5
		Miscellaneous	240	200	240	270
		Total Contingencies	480	440	480	486
			24,280	24,220		23,965
		Deduct—Amount chargeable to P. W. D.	*17,000*	*17,000*		*16,773*
		TOTAL RAJPUTANA-MALWA STATE RAILWAY POLICE (INDORE)	7,280	7,220	24,780	7,192
		Carried over	7,280	7,220	24,780	7,192
			59,750	61,200	50,750	64,735

20—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Actuals, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Railway Police—*contd.*				
		Brought forward .	59,750	61,200	50,750	64,735
		RAJPUTANA-MALWA STATE RAILWAY POLICE—*contd.*				
		Brought forward .	7,280	7,220	24,780	7,192
		RAJPUTANA-MALWA STATE RAILWAY POLICE (RAJPUTANA).				
		Salaries.				
1	1	Superintendent (1,000)	12,000	12,000	12,000	12,075
1	1	Assistant Superintendent (500) . .	6,000	7,000	6,000	5,820
		Total Salaries .	18,000	19,000	18,000	17,895
		Police Force.				
2	2	Inspectors (150), (145) . . .	3,540	3,500	4,080	3,455
10	10	Sub-Inspectors from 30 to 70 . . .	6,000	6,000	6,000	5,805
3	3	European Sergeants (100) . . .	3,600	3,000	3,600	3,300
38	38	Head Constables (from 10 to 25) . .	7,380	7,380	7,380	7,242
250	253	Constables (7 and 8)	22,760	22,500	22,760	22,272
		Chowkidars	5,400	...	...	...
					43,820	
		Deduct—Probable Savings .			*1,000*	
		Total Police Force .	48,680	42,380	42,820	42,074
		Establishment.				
1	1	Clerk	1,020	900	960	900
1	1	Sweeper	70	70	70	72
		Total Establishment .	1,090	970	1,030	972
		Allowances.				
		Travelling Allowances	4,100	3,500	3,500	3,330
		Supplies and Services.				
		Clothing	2,910	3,000	2,910	2,880
		Rewards for Capture of Proclaimed Offenders . .	300	300	300	178
		Total Supplies and Services .	3,210	3,300	3,210	3,058
		Contingencies.				
		Stationery Charges	2,380	1,880	2,000	569
		Office Expenses and Miscellaneous				1,896
		Total Contingencies .	2,380	1,880	2,000	2,465
			77,460	71,030		69,794
		Deduct—Amount chargeable to P. W. D. .	*46,000*	*46,000*		*48,653*
		TOTAL RAJPUTANA-MALWA STATE RAILWAY POLICE (RAJPUTANA)	31,460	25,030	70,560	21,141
		TOTAL RAJPUTANA STATE RAILWAY POLICE .	38,740	32,250	95,340	28,333
		Total Railway Police .	98,490	93,450	1,46,090	93,068

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Thuggee and Dacoity.				
		Imperial.				
		Salaries.				
1	1	General Superintendent (2,500)	30,000	31,000	30,000	33,510
1	1	Assistant Superintendent (Special Branch)	9,600	9,600	9,600	8,000
		Total Salaries	39,600	40,600	39,600	41,510
		Establishment.				
		Office Establishment—				
1	1	Clerk (200)	2,400	9,300	2,400	9,130
10	10	Clerks (less than 200)	6,960		6,960	
11	11	Servants	1,164	1,160	1,160	1,121
—	—	Hospital Assistant	...	...	...	40
			10,524	10,460	10,520	10,291
		Special Branch—				
1	1	Inspector (200)	2,400	2,400	3,000	2,000
1	1	Head Clerk (200)	2,400	3,700	1,800	2,090
—	1	Second Clerk (100—150)	1,600		...	...
—	1	Peon	96	90	..	28
			6,496	6,190	4,800	4,118
		Total Establishment	17,020	16,650	15,320	14,409
		Police Force.				
12	11	Inspectors (40—150)	9,660	9,000	9,540	
10	10	Duffadars (12—20)	1,920	1,920	1,920	
85	85	Nujibs (7—9)	7,740	7,700	7,740	
1	1	Bhisty (4)	50	50	50	
			19,370	18,670	19,250	18,988
		Allowances.				
		Hill Journey Allowances	350	..	350	213
		Allowance for dearness of Provision		..	500	...
		Travelling Allowances	8,000	8,000	7,000	8,267
		Total Allowances	8,350	8,000	7,850	8,480
		Special Branch.				
		Travelling Allowances, Rewards, Contingencies, &c.	6,000	6,000	6,000	4,964
		Supplies and Services.				
		Diet of Prisoners and Approvers	3,000	3,000	3,600	2,488
		Purchase of Clothing for Prisoners and others	400	400	400	184
		Ditto ditto for Police Force	1,050	1,000	2,450	863
		Rewards	100	100	100	221
		Total Supplies and Services	4,550	4,500	6,550	3,756
		Contingencies.				
		Rent of Offices	2,340	2,340	2,340	2,360
		Telegram Charges	500	400	500	316
		Postage Charges	650	600	650	688
		Contingencies and Repairs to Arms	120	50	120	..
		Subscription to Newspapers	500	500	.	.
		Miscellaneous	3,000	3,000	3,000	2,581
		Total Contingencies	7,110	6,890	6,610	5,945
		Carried over	1,02,000	1,01,310	1,01,180	98,052

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Thuggee and Dacoity—Brought forward .	1,02,000	1,01,310	1,01,180	98,052
		HYDERABAD AND JALNA THUGGEE ESTABLISHMENT.				
		Salaries.				
1	1	Assistant General Superintendent (500) .	6,000	5,300	4,800	
		Establishment.				
3	3	Clerks (from 30 to 65)	1,620	1,620	1,620	
2	2	Servants (8)	190	190	190	
		Total Establishment .	1,810	1,810	1,810	
		Police Force.				
5	5	Inspectors (40—135)	4,920	4,800	4,920	
3	3	Duffadars (12—15)	500	500	500	
24	24	Najibs (7—9)	2,280	2,200	2,280	
		Total Police Force .	7,700	7,500	7,700	
		Allowances.				
		House rent Allowances	480	...	480	
		Travelling Allowances	1,000	1,500	2,000	
		Allowances for dearness of Provision . . .	300	250	300	
		Total Allowances .	1,780	1,750	2,780	
		Supplies and Services.				
		Diet of Prisoners and Approvers	1,400	1,400	1,400	
		Clothing for Prisoners	100	100	100	
		Purchase of Hill Tents	...	...	350	
		Total Supplies and Services .	1,500	1,500	1,850	
		Contingencies.				
		Telegram Charges	40	40	40	
		Postage Charges	100	100	100	
		Miscellaneous	920	900	920	
		Total Contingencies .	1,060	1,040	1,060	
		TOTAL HYDERABAD AND JALNA THUGGEE ESTABLISHMENT	19,850	18,900	20,000	9,315
			1,21,850	1,20,210	1,21,180	
		Less—Amount recoverable from Berar Revenue .	*9,925*	*9,450*	*10,000*	
			1,11,925		1,11,180	
		Deduct—Probable Savings .	*2,125*		*2,180*	
		Total Thuggee and Dacoity .	1,09,800	1,10,760	1,09,000	1,07,367
		Cattle Pounds. (AJMERE.)				
		Establishment.				
		Allowance to Police Officials . . .	430		390	
		Ditto to Local Fund Clerk . .	60		60	
1	1	Pound-keeper	60		60	
		Total Establishment .	550	550	510	512
		Contingencies.				
		Miscellaneous Contingent Charges . . .	100	100	300	236
		Contribution.				
		Contribution from Pound to Municipality . .	3,000	3,000	2,000	1,774
		Ditto ditto to District Fund . .			...	350
		Ditto ditto to Forest	...	...	...	375
		Total Contribution .	3,000	3,000	2,000	2,499
		Total Cattle Pounds .	3,650	3,650	2,810	3,247

21.—MARINE. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
General Supervision and Accounts	1,57,740	1,63,580	1,63,580	1,41,792
Marine Survey Establishments	87,600	80,000	93,020	84,521
Miscellaneous Shore Establishments	18,120	28,230	28,230	25,651
Dockyards (Bombay and Calcutta)	7,71,480	7,10,820	7,20,820	7,00,494
Salaries and Allowances of Officers and Men afloat	8,70,000	7,00,050	8,93,050	7,59,629
Victualling of Officers and Men afloat	2,60,000	2,00,000	2,46,490	2,26,187
Purchase of Marine Stores and Coal for the building, repairs and outfit of Ships and Vessels	5,50,000	5,13,000	5,35,000	5,44,270
Purchase and hire of Ships and Vessels	8,000	6,54,000	78,000	45,518
Miscellaneous	2,17,500	2,00,000	2,11,000	2,55,246
	29,40,440	32,49,680	29,69,190	27,83,308
Deduct—Amount to be debited to the Military Department on account of charges for stores, coal, landing and embarking troops, &c.	*64,440*	*73,680*	*74,650*	*63,115*
			28,94,540	
Deduct.—For rounding			*540*	
TOTAL	28,76,000	31,76,000	28,94,000	27,20,193

(a) For details, see Marine Estimates.

22.—EDUCATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Inspection	19,880	18,880	11,220	9,101
Government Colleges, General	38,170	36,160	37,070	32,638
Government Schools, General	28,610	26,830	35,990	42,682
Government Schools, Special	3,170	2,880	3,170	2,855
Grants-in-aid	50,390	48,620	52,250	58,466
Scholarships	3,440	3,200	3,740	5,057
Miscellaneous	6,200	11,200	11,920	1,199
	1,49,860	1,47,770	1,55,360	
Add or Deduct—For rounding	140	230	*360*	
Total Imperial	1,50,000	1,48,000	1,55,000	1,51,998
Local.				
Government Colleges, General	...	...	...	5,508
Government Schools, General	6,830	6,650	9,830	12,498
Government Schools, Special	330	330	330	330
Grants-in-aid	5,740	5,240	6,900	5,188
Scholarships	740	740	1,240	841
Miscellaneous	...	...	...	178
	13,640	12,960	18,300	
Add or Deduct—For rounding	360	40	*300*	
Total Local	14,000	13,000	18,000	24,543
TOTAL	1,64,000	1,61,000	1,73,000	1,76,541

Details.

Numbers. 1889-90	Numbers. 1890-91	*Imperial.*	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Inspection.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
2	3	Inspectors (Ajmere, 100), (Bangalore Contribution, 125), (Hyderabad, 40), (Coorg, 750)	12,180	13,140	3,010	4,705
3	3	Deputy Inspectors (from 40 to 80)	2,460		2,460	
		Total Salaries	14,640	13,140	5,470	4,705
		Establishment.				
1	1	Sub-Deputy Inspector (30)	360	360	360	...
5	6	Clerks	1,380	1,380	1,380	1,368
5	6	Servants	480	400	400	402
1	1	Establishment of Inspectors of the Government Schools of the Lower Class, Ajmere	250	250	250	252
		Total Establishment	2,470	2,390	2,390	2,022
		Carried over	17,110	15,530	7,860	6,727

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Inspection—*contd.*				
		Brought forward	17,110	15,530	7,860	6,727
		Allowances.				
		Travelling and Tentage Allowances	2,080	2,000	2,000	1,711
		Office Allowance	180	180	180	...
		Total Allowances	2,260	2,180	2,180	1,711
		Supplies and Services.				
		Purchase and Repair of Tents	...	600	600	...
		Contingencies.				
		Postage Charges	170	340	190	223
		Stationery Charges	50		50	14
		House-rent	...	80	...	
		Office Expenses and Miscellaneous	290	150	340	426
		Total Contingencies	510	570	580	663
		Total Inspection	19,880	18,880	11,220	9,101
		Government Colleges, General.				
		Imperial.				
		Salaries.				
2	2	Principals (Ajmere 500), (Indore 1,000)	18,000	17,000	17,400	13,670
1	1	Head Master (350)	4,200	4,200	4,200	...
		Allowance to Surgeon	600	600	600	600
		Total Salaries	22,800	21,800	22,200	14,270
		Establishment.				
14	15	Masters and Teachers	11,460	11,200	10,980	15,180
1	1	Librarian and English Clerk (80)	960	720	720	720
8	15	Servants	1,000	420	540	420
		Boarding-house Establishment—				
1	1	Superintendent	240	240	240	276
1	1	Servant	40	40	40	
		Temporary Establishment	...	120	...	120
		Total Establishment	13,700	12,740	12,520	16,716
		Allowances.				
		Remuneration to Examiners	20	...	20	...
		Supplies and Services.				
		Library Allowance	250	250	250	117
		Contingencies.				
		Boarding-house Contingencies	70	70	...	70
		Stationery Charges	100	50	100	52
		Purchase and Repair of Furniture	...	...	...	589
		Telegram Charges	...	...	70	...
		Miscellaneous	1,000	1,000	1,680	824
		Total Contingencies	1,170	1,120	1,850	1,535
		Expenditure on Petty Construction and Repairs paid from the Educational Budget	230	...	230	...
		Ditto paid from ditto for Apparatus	...	250	...	...
		Total Government Colleges, General—Imperial	38,170	36,160	37,070	32,638
		Government Colleges, General—Local.				
		Servants	...	...	...	172
		Miscellaneous	...	...	...	5,336
		Total Government Colleges, General—Local	...	...	...	5,508
		Total Government Colleges, General	38,170	36,160	37,070	38,146

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, General.				
		GOVERNMENT SCHOOLS, GENERAL—IMPERIAL.				
		SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR.)				
		Salaries and Establishment.				
1	...	Inspector, Coorg	...	...	9,000	13,266
1	1	Head Master, Coorg	3,600	3,600	3,600	
34	34	Masters and Teachers	8,550	7,200	8,640	13,788
10	10	Servants	340	340	340	597
		Total Salaries and Establishment	12,490	11,140	21,580	27,651
		Supplies and Services.				
		Prizes and Rewards	200	...	200	...
		Library Books	...	110	...	...
		Total Supplies and Services	200	110	200	...
		Contingencies.				
		Rents, Rates and Taxes	170	...	...	185
		Service Telegrams	...	100	...	...
		Miscellaneous	380	380	430	455
		Total Contingencies	550	480	430	640
		TOTAL SECONDARY SCHOOLS, &c.	13,240	11,730	22,210	28,291
		PRIMARY SCHOOLS FOR BOYS AND GIRLS.				
		Establishment.				
116	125	Masters and Teachers	13,490	14,250	12,580	13,178
	1	Servant	60	...	...	...
		Total Establishment	13,550	14,250	12,580	13,178
		Contingencies.				
		Purchase of Books	...	50	...	...
		Miscellaneous	400	350	400	674
		Total Contingencies	400	400	400	674
		TOTAL PRIMARY SCHOOLS, &c.	13,950	14,650	12,980	13,852
		EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET.				
		Secondary Schools	50	100	400	110
		Primary Schools	250		400	
		TOTAL EXPENDITURE ON FURNITURE, &c.	300	100	800	110
		EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET.				
		Secondary Schools	970	300	...	429
		Primary Schools	150	50	...	...
		TOTAL GOVERNMENT SCHOOLS, GENERAL—IMPERIAL	28,610	26,830	35,990	42,682
		GOVERNMENT SCHOOLS, GENERAL—LOCAL.				
		Establishment.				
102	93	Masters and Teachers	6,520	6,500	8,470	5,872
6	—	Servants	...	...	300	20
		Total Establishment	6,520	6,500	8,770	5,892
		Supplies and Services.				
		Purchase of Books	20	...	20	...
		Petty Construction and Repairs	...	...	...	408
		Total Supplies and Services	20	...	20	408
		Contingencies.				
		Miscellaneous	290	150	1,040	6,198
		TOTAL GOVERNMENT SCHOOLS, GENERAL—LOCAL	6,830	6,650	9,830	12,498
		Total Government Schools, General	35,440	33,480	45,820	55,180

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Government Schools, Special.	Rs.	Rs.	Rs.	Rs.
		GOVERNMENT SCHOOLS, SPECIAL—IMPERIAL TRAINING SCHOOLS.				
		Establishment.				
1	1	Training Master (50)	600	600	600	840
1	1	Teacher (20)	240	240	240	
26	26	Pupil Teachers	1,370	1,200	1,370	1,185
13	13	Students	900	810	900	786
		Total Establishment .	3,110	2,850	3,110	2,811
		Contingencies.				
		Miscellaneous	60	30	60	44
		TOTAL GOVERNMENT SCHOOLS, SPECIAL—IMPERIAL .	3,170	2,880	3,170	2,855
		GOVERNMENT SCHOOLS, SPECIAL—LOCAL.				
		Establishment.				
1	1	Inspectress	300	300	300	300
1	1	Maid Servant	30	30	30	30
		TOTAL GOVERNMENT SCHOOLS, SPECIAL—LOCAL .	330	330	330	330
		Total Government Schools—Special .	3,500	3,210	3,500	3,185
		Grants-in-aid.				
		GRANTS-IN-AID—IMPERIAL.				
		Grant-in-aid on behalf of the boarding house to be built by Mukket Jyeppa (Coorg)	2,500	.	2,500	...
		Grants to Literary and Scientific Institutions (Bangalore)	600	600	600	600
		Do. to Native Schools (Bangalore 24,610), (Coorg) 480)	25,090	24,980	25,090	25,031
		Grants-in-aid to European and Eurasian Schools (Coorg)	1,200	1,200	1,200	925
		Ditto to European Boys' and Girls' Schools (Ajmere)	1,200	1,200	1,200	1,200
		Ditto to Beawar Mission High School (Ajmere)	960	960	960	960
		Ditto to Anglo-Vernacular School, Nassirabad (Ajmere)	900	900	900	900
		Ditto to Vernacular School, Bundukui (Ajmere)	410	410	410	405
		Ditto to Meywar Village School (Ajmere) .	840	840	840	840
		Ditto to Railway School, Neemuch (Indore) .	460	400	490	601
		Ditto to Railway Schools at Bundukui (Rajputana)	1,200	1,200	1,200	1,200
		Ditto to All Saint's Institutions at Chaudergbat (Haiderabad)	1,800	1,800	1,800	1,800
		Ditto to Chaudergbat Protestant Schools (Haiderabad)		180	2,130	1,950
		Ditto to St. Anne's and St. Joseph's Schools (Haiderabad)	650	650	580	3,677
		Ditto to Secunderabad Protestant Orphanage and Brigade Schools (Haiderabad) .	240	1,180	230	2,867
		Ditto to Canadean Mission School (Indore) .		.	...	750
		Contribution to Marwar Village School (Ajmere) .	120	120	120	120
		Ditto to Sehore Girls' School (Bhopal) . .	...	...	...	840
		Ditto for Educational Staff of the Mayo College, Ajmere (Rajputana) . . .	12,000	12,000	12,000	12,350
		Building Grant for Kedemabor School (Coorg) .	220	...	...	...
		Building and furniture grant (Bangalore) . .	(a) ...	(a) ...	(a) ...	1,450
		TOTAL GRANTS-IN-AID—IMPERIAL .	50,390	48,620	52,250	58,466
		GRANTS-IN-AID—LOCAL.				
		Grants to Nowgong School (Nowgong) . . .	240	240	240	240
		Contribution to Sehore Girls' School (Bhopal) . .	.		...	273
		Ditto to Indore Residency College . .	3,000	3,000	..	...
		Ditto to Bazar Fund on account of Agar Agency School and Indore Agency School (Indore) .	1,000	500	5,660	3,075
		Donation to Victoria Library (Indore) . . .			1,000	...
		Grants to Canadean Mission School	1,500	1,500		1,000
		Tuition and Subsistence of Pauper Students of Sehore School	...	...	...	600
		TOTAL GRANTS-IN-AID—LOCAL .	5,740	5,240	6,900	5,188
		Total Grants-in-aid .	56,130	53,860	59,150	63,654

(a) Provided under "Miscellaneous, Imperial."

22.—EDUCATION—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Scholarships.	Rs.	Rs.	Rs.	Rs.
SCHOLARSHIPS—IMPERIAL.				
In Arts Colleges	2,360	2,200	2,360	2,175
In Secondary Schools	1,080	1,000	1,380	1,330
State Scholarships tenable in England	.		...	1,552
TOTAL SCHOLARSHIPS—IMPERIAL	3,440	3,200	3,740	5,057
SCHOLARSHIPS—LOCAL.				
In Arts Colleges	..	..	1,240	172
In Schools	740	740		669
TOTAL SCHOLARSHIPS—LOCAL	740	740	1,240	841
Total Scholarships	4,180	3,940	4,980	5,898
Miscellaneous.				
MISCELLANEOUS—IMPERIAL.				
Building and Furniture Grants (Bangalore)	5,000	10,000	10,720	(a)
Miscellaneous (Coorg)	1,200	1,200	1,200	1,199
TOTAL MISCELLANEOUS—IMPERIAL	6 200	11,200	11,920	1,199
Miscellaneous—Local (Bhopal).				
Miscellaneous	..	.	...	78
Total Miscellaneous	6,200	11,200	11,920	1,377

(a) Included under "Grants-in-aid—Imperial."

23.—ECCLESIASTICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments	1,68,330	1,56,180	1,62,620	1,28,277
Cemetery Establishment	2,380	2,280	2,130	2,412
Miscellaneous Ecclesiastical Charges	4,720	4,870	2,640	2,897
	1,75,430	1,63,330	1,67,390	
Deduct—For rounding	*430*	*330*	*390*	
TOTAL IMPERIAL	1,75,000	1,63,000	1,67,000	1,33,586
LOCAL.				
Cemetery Establishment			...	66
TOTAL	1,75,000	1,63,000	1,67,000	1,33,652

DETAILS.

Numbers 1889-90	Numbers 1890-91	Ecclesiastical Establishments.	Budget Estimate, 1890-91	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89
		CHURCH OF ENGLAND.	Rs.	Rs.	Rs.	Rs.
		PRESIDENCY.				
		Salaries.				
1	1	Lord Bishop (3,831-6-8)	45,980	45,980	45,980	19,567
1	1	Domestic Chaplain (500)	6,000	6,000	6,000	871
1	1	Archdeacon (266-8-0)	3,200	3,450	3,200	1,667
—	1	Secretary and Registrar	4,800	6,500	...	3,103
		Total Salaries	59,980	61,930	55,180	25,208
		Establishment.				
3	3	Clerks	1,200	1,200	1,200	1,200
5	5	Servants	460	460	460	461
		Total Establishment	1,660	1,660	1,660	1,661
		Carried over	61,640	63,590	56,840	26,869

23.—ECCLESIASTICAL—*continued*.

Details.	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments.				
CHURCH OF ENGLAND—Brought forward	61,640	63,590	56,840	26,869
Allowances.				
Bishop's Visitation and Travelling Allowances	4,500	4,500	4,500	3,289
Archdeacon's ditto	500	500	500	589
Domestic Chaplain's ditto	2,000	2,000	2,000	444
Total Allowances	7,000	7,000	7,000	4,322
Contingencies.				
House-rent of the Archdeacon; House and Office rent of Registrar	4,200	4,200	4,200	4,200
Postage Charges	150	400	150	261
Archdeacon's Telegram, Postage, and Contingent Charges	300	200	300	62
Registrar's Postage Charges	200	400	150	...
Do. Contingencies	300		300	121
Rents, Rates, and Taxes	1,330	1,300	1,330	1,332
Miscellaneous	250	...	...	27
Total Contingencies	6,730	6,500	6,430	6,003
TOTAL PRESIDENCY	75,370	77,090	70,270	37,194
DISTRICTS.				
Salaries.				
Numbers 1889-90: 10; 1890-91: 10 — Chaplains (500 & 800)	67,200	54,600	67,200	65,037
Numbers 1889-90: — ; 1890-91: — — Allowance to Chaplains (Ajmere & Indore)	3,600	3,600	3,600	4,398
Total Salaries	70,800	58,200	70,800	69,435
Establishment.				
Numbers 1889-90: 5; 1890-91: 5 — Clerks	720	720	720	720
Numbers 1889-90: 26; 1890-91: 26 — Servants	1,780	1,780	1,780	1,796
Total Establishment	2,500	2,500	2,500	2,516
Allowances.				
Chaplains' Visitation and Travelling Allowances	5,800	5,600	6,000	6,062
Chaplains' Travelling Allowance on joining appointments	350	200	800	840
Chaplains' Conveyance Allowance	1,800	1,800	1,100	1,727
Local Allowance	...	...	...	950
Compensation for dearness of Provision	110	110	110	117
Total Allowances	8,060	7,710	8,010	9,696
Contingencies.				
Postage Charges	60	20	30	15
Contingent Expenses of Chaplains	1,940	1,540	1,470	1,547
Total Contingencies	2,000	1,560	1,500	1,562
TOTAL DISTRICTS	83,360	69,970	82,810	83,209
TOTAL CHURCH OF ENGLAND	1,58,730	1,47,060	1,53,080	1,20,403
Carried over	1,58,730	1,47,060	1,53,080	1,20,403

23.—ECCLESIASTICAL—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Ecclesiastical Establishments—*contd.*				
		Brought forward	1,58,730	1,47,060	1,53,080	1,20,403
		CHURCH OF SCOTLAND.				
		Salaries.				
1	1	Chaplain (Haiderabad, 500)	6,000	6,000	6,000	6,123
		Allowance to Chaplain, Indore	1,200	1,200	1,200	...
		Total Salaries	7,200	7,200	7,200	6,123
		Establishment.				
1	1	Clerk	150	150	150	144
4	4	Servants	260	260	260	264
		Total Establishment	410	410	410	408
		Allowances.				
		Chaplains' Visitation and Travelling Allowances	970	500	920	268
		Do. do. on joining Appointments	...	...	...	270
		Conveyance Allowance	600	600	600	404
		Compensation for dearness of Provision	40	40	40	38
		Total Allowances	1,610	1,140	1,560	980
		Contingencies.				
		Postage Charges	20	10	10	3
		Contingent Expenses of Chaplain	360	360	360	360
		Total Contingencies	380	370	370	363
		TOTAL CHURCH OF SCOTLAND	9,600	9,120	9,540	7,874
		Total Ecclesiastical Establishments	1,68,330	1,56,180	1,62,620	1,28,277
		Cemetery Establishment, Imperial.				
		Establishment.				
27	29	Care-takers in charge of Cemeteries	2,270	2,120	2,050	1,897
		Allowances.				
		Compensation for dearness of Provision	80	80	80	82
		Contingencies.				
		Miscellaneous	30	80	...	433
		Total Cemetery Establishment	2,380	2,280	2,130	2,412
		Miscellaneous Ecclesiastical Charges.				
		Allowance to Weslyan Ministers	4,720	4,870	2,640	2,634
		Do. to Roman Catholic Priest	..	...	...	263
		Total Miscellaneous Ecclesiastical Charges	4,720	4,870	2,640	2,897

24.—MEDICAL.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Medical Establishment	97,660	95,220	97,300	94,871
Hospitals and Dispensaries	23,310	21,920	30,920	23,861
Sanitation and Vaccination	63,870	61,520	61,830	55,452
Lunatic Asylum	3,850	5,850	3,730	4,059
	1,88,690	1,84,510	1,93,780	
Add—For rounding	310	490	220	
TOTAL IMPERIAL	1,89,000	1,85,000	1,94,000	1,78,243
LOCAL				
Hospitals and Dispensaries	10,900	7,780	6,000	9,023
Sanitation and Vaccination	290	400	470	458
Grants for Medical Purposes	11,350	11,350	11,680	11,907
	22,540	19,530	18,150	
Add or Deduct—For rounding	460	470	150	
TOTAL LOCAL	23,000	20,000	18,000	21,388
TOTAL	2,12,000	2,05,000	2,12,000	1,99,631

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Medical Establishment.				
		Imperial.				
		Superintendence (Presidency).				
		Salaries.				
1	1	Surgeon-General (2,700), Ex-officio Sanitary Commissioner	32,400	32,400	32,400	32,115
		Establishment.				
9	9	Clerks	16,800	16,500	16,860	15,539
6	6	Servants	580	580	570	574
		Temporary Establishment . . .	...	...	...	6
					17,430	
		Deduct—Probable Savings .			*1,030*	
		Total Establishment. .	17,380	17,080	16,400	16,119
		Allowances.				
		Travelling Allowances	1,000	1,000	1,000	1,435
		Hill Journey Allowances	7,000	8,000	8,800	9 042
		Total Allowances .	8,000	9,000	9,800	10,477
		Contingencies.				
		Postage Charges	250	300	250	386
		Telegram Charges	350	400	350	373
		Purchase of Furniture	50	50	50	16
		Hill Journey Charges	500	100	500	213
		Office Expenses and Miscellaneous	300	250	300	380
		Total Contingencies .	1,450	1,100	1,450	1,368
		Total Superintendence .	59,230	59,580	60,050	60,079
		District Medical Officers.				
		Salaries.				
3	3	Civil Surgeons, 1 (950), 1 (650), 1 (550) .	25,800	23,900	25,500	23,979
2	2	Assistant Surgeons, 1 (500), 1 (150) .	7,800	7,800	7,800	7,125
		Allowance to Regimental Officers for Civil duty	1,080	1,080	1,080	1,029
		Total Salaries .	34,680	32,780	34,380	32,133
		Establishment.				
3	3	Clerks	1,140	1,140	1,140	1,140
1	1	Servant	70	70	70	52
		Total Establishment .	1,210	1,210	1,210	1,192
		Allowances.				
		Travelling Allowances	650	800	650	644
		Contingencies.				
		Purchase and Repair of Furniture	100	...	100	...
		Office Expenses and Miscellaneous	50	...	70	19
		Total Contingencies .	150	...	170	19
		Total District Medical Officers .	36,690	34,790	36,410	33,988
		Reserve Medical Subordinates.				
		Salaries	1,740	800	840	774
		Travelling Expenses	.	50	...	30
		Total Reserve Medical Subordinates .	1,740	850	840	804
		Total Medical Establishment .	97,660	95,220	97,300	94,871
		Hospitals and Dispensaries.				
		Hospitals and Dispensaries—Imperial.				
		Salaries and Establishment.				
		Allowances to Surgeons	3,600	3,400	3,600	3,382
18	19	Hospital Assistants	8,700	8,660	9,600	8,706
—	1	Native Doctor	480	...	...	...
5	9	Compounders and Dressers	870	790	870	701
3	3	Medical Pupils	320	150	7,460	171
1	1	Clerk	360	360	360	893
9	14	Servants	870	870	870	
		Total Salaries and Establishment .	15,200	14,230	22,760	13,853
		Carried over .	15,200	14,230	22,760	13,853

24—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
HOSPITALS AND DISPENSARIES—IMPERIAL—*contd.*				
Brought forward	15,200	14,230	22,760	13,853
Allowances.				
Travelling Allowances	450	420	450	1,356
Pushtu Allowance (Beluchistan)	180	220	180	223
Compensation Batta (Haiderabad)	20	20	20	16
Compensation for dearness of provisions (Baluchistan)	70	80	...	...
Total Allowances	720	740	650	1,595
Supplies and Services.				
Clothing	40		40	...
Cost of Medicines	1,370		1,670	2,471
Purchase of Instruments	200		200	
Diet of Patients	2,000		2,000	970
Total Supplies and Services	3,610	3,600	3,910	3,441
Contingencies.				
Postage Charges	30		30	83
Miscellaneous	1,350		1,270	2,651
Total Contingencies	1,380	1,100	1,300	2,734
GRANTS TO HOSPITALS AND DISPENSARIES.				
Contribution for Sibi Dispensary	1,200	750	1,200	1,283
Maintenance of Lepers	1,200	1,500	1,100	955
TOTAL GRANTS TO HOSPITALS AND DISPENSARIES	2,400	2,250	2,300	2,238
TOTAL HOSPITALS AND DISPENSARIES—IMPERIAL	23,310	21,920	30,920	23,861
HOSPITALS AND DISPENSARIES—LOCAL.				
Salaries and Establishment.				
Numbers. 1889-90: — 1890-91: — Allowance to Assistant Surgeon	720	720	720	720
Numbers. 1889-90: 1 1890-91: 3 Hospital Assistants	1,320	1,160	240	296
Native Doctors' Allowance	240	240	240	420
Numbers. 1889-90: 2 1890-91: 2 Clerks	720	720	720	720
Numbers. 1889-90: 5 1890-91: 5 Compounders and Dressers	270	270	270	264
Numbers. 1889-90: 18 1890-91: 21 Servants	760	660	550	590
Total Salaries and Establishment	4,030	3,770	2,740	3,010
Allowances.				
Travelling Allowance of Reserved Hospital Assistants	500	50	...	...
Supplies and Services.				
Cost of Medicines and Instruments	3,170	2,000	500	2,381
Diet of Patients, &c.	1,560	400	1,160	530
Petty Construction and Repairs	...	50	...	2,033
Total Supplies and Services	4,730	2,450	1,660	4,944
Contingencies.				
Miscellaneous	1,640	1,510	1,600	1,069
TOTAL HOSPITALS AND DISPENSARIES—LOCAL	10,900	7,780	6,000	9,023
Total Hospitals and Dispensaries	34,210	29,700	36,920	32,884
Sanitation and Vaccination.				
SANITATION AND VACCINATION—IMPERIAL.				
SANITARY COMMISSIONER (PRESIDENCY).				
Salaries.				
Sanitary Commissioner (Surgeon General)				
Numbers. 1889-90: 1 1890-91: 1 Statistical Officer	16,000	15,520	14,700	14,049
Numbers. 1889-90: 1 1890-91: 1 Secretary	16,800	15,110	16,800	12,619
Numbers. 1889-90: 1 1890-91: 1 Special Assistant	3,600	...	3,600	...
	36,400		35,100	
Deduct—Probable Savings	*4,000*		*3,600*	
Total Salaries	32,400	30,630	31,500	26,668
Establishment.				
Numbers. 1889-90: 14 1890-91: 14 Clerks	20,488	20,600	19,480	18,942
Numbers. 1889-90: 8 1890-91: 10 Servants	932	860	850	799
Temporary Establishment	...	60	...	175
Total Establishment	21,420	21,520	20,330	19,916
Carried over	53,820	52,150	51,830	46,584

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
SANITATION AND VACCINATION—IMPERIAL—*contd.* SANITARY COMMISSIONER, PRESIDENCY—*contd.*				
Brought forward	53,820	52,150	51,830	46,584
Allowances.				
Travelling Allowances	100	...	100	..
Hill Journey Allowances	4,000	4,000	4,450	3,368
Total Allowances	4,100	4,000	4,550	3,368
Supplies and Services.				
Purchase of Books and Instruments	300	300	700	33
Contingencies.				
Postage Charges	420	350	420	424
Telegram Charges	30	30	30	30
Hill Journey Charges	160	160	160	161
Subscription to Newspapers	140	180	140	383
Purchase of Furniture	50	50	50	39
Miscellaneous	1,050	1,200	1,050	1,552
Total Contingencies	1,850	1,970	1,850	2,589
TOTAL SANITARY COMMISSIONER	60,070	58,420	58,930	52,574
VACCINATION (DISTRICTS).				
Establishment.				
Numbers. 1889-90. 1890-91.				
1 1 Native Superintendent (24)	290	290	290	167
1 1 Vaccine Inspector (25)	300	300	300	300
12 13 Vaccinators	2,350	2,080	1,990	2,165
Total Establishment	2,940	2,670	2,580	2,632
Allowances.				
Travelling Allowances	430	400	250	217
Contingencies.				
Miscellaneous	430*	30	70	29
TOTAL VACCINATION	3,800	3,100	2,900	2,878
TOTAL SANITATION AND VACCINATION—IMPERIAL	63,870	61,520	61,830	55,452
SANITATION AND VACCINATION—LOCAL. VACCINATION.				
5 Vaccinators	290	400	470	458
Total Sanitation and Vaccination	64,160	61,920	62,300	55,910
Grants for Medical Purposes.				
Contribution to Nowgong Dispensary	...	...	...	120
Ditto to Bhopal Dispensary Fund	...	...	...	480
Ditto for supply of Medicines to Civil Dispensaries	1,020	1,020	1,020	589
Ditto to Goona Dispensary	150	150	150	150
Ditto to Malwa and Sardarpur Dispensaries	10,000	10,000	10,510	9,150
Ditto to Victoria Hospital	180	180	...	1,418
Total Grants for Medical Purposes	11,350	11,350	11,680	11,907
Lunatic Asylum.				
Establishment.				
Numbers. 1889-90. 1890-91.				
1 1 Guard	90	90	90	84
Allowance to Servant	50	50	40	48
Total Establishment	140	140	130	132
Supplies and Services.				
Diet of Lunatics	3,700	5,700	3,200	3,782
Contingencies.				
Miscellaneous	10	10	400	145
Total Lunatic Asylum	3,850	5,850	3,730	4,059

* Includes hire, and feeding of calves for animal vaccination.

25.—POLITICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Political Agents	16,39,040	15,80,830	16,17,360	16,43,595
Charges on North-West Frontier	7,53,260	6,24,810	5,94,860	5,80,133
Political Subsidies	13,88,920	14,88,920	11,88,920	16,38,916
Entertainment of Envoys and Chiefs	44,300	74,250	44,300	43,076
Durbar Presents and Allowances to Vakeels, &c.	66,510	52,750	69,610	47,455
Refugees and State Prisoners	42,600	41,600	12,600	6,60,379
Special Political Expenditure	.	38,520	...	1,07,214
Miscellaneous	2,05,520	3,03,820	3,69,790	3,75,274
	42,30,150	42,05,500	38,97,440	
Deduct—For rounding	*150*	*500*	*440*	
Total Imperial	42,30,000	42,05,000	38,97,000	50,96,042
Local.				
Political Agents	450	450	450	3,220
Deduct—For rounding	*450*	*450*	*450*	...
Total Local	...	...	...	3,220
TOTAL	42,30,000	42,05,000	38,97,000	50,99,262

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Political Agents. *Imperial.* *Salaries.*	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
3	3	Agents to the Governor General (*a*)	1,47,960	1,40,000	1,47,960	
14	16	Assistant Agents to the Governor General (*b*)	1,08,600	1,10,000	99,000	
9	9	Residents (*c*)	3,04,080	3,15,700	3,05,880	
6	6	Assistant Residents (*d*)	58,070		56,870	
14	14	Political Agents (*e*)	2,02,800	1,68,600	2,11,800	7,90,692
2	4	Assistant Political Agents, Beluchistan, 1 (1,000), 1 (600), (Indore 150), (Turkish Arabia 1,000)	33,000	20,600	8,710	
		Allowance to ditto (Rajputana)	1,200	1,200	1,200	
3	3	Vice-Consuls (Chiengmai 600), (Jedda 400), (Hodieda 400)	16,800	16,920	16,560	
2	2	Attachés, Indore and Rajputana (400)	9,600	9,600	9,600	10,239
13	13	Surgeons (*f*)	1,34,870	1,16,670	1,30,270	1,14,036
		Allowance to Surgeons	9,960	9,710	9,960	10,385
1	1	Assistant Surgeon (Beluchistan 150)	1,800	1,800	1,800	1,650
1	1	Cantonment Magistrate (Nowgong 700), (Gwalior 50 allowance)	9,000	11,100	12,340	21,921
1	...	British Agent at Meshad (700)	...	...	8,400	...
1	1	Treasury Officer (Beluchistan 500)	6,000	6,500	6,000	703
1	1	Superintendent of Mooghias (Banswara, Rajputana, 1,000)	11,200	7,400	12,000	
			10,54,940		10,38,350	
		Deduct—Probable Savings	*11,200*		*17,270*	
			10,43,740		10,21,080	
		Less—Amount realizable from Berar	*46,000*		*44,000*	
		Ditto Her Majesty's Imperial Government	...		*7,560*	
		Ditto from Secunderabad Abkari Fund	*3,150*		*3,150*	
		Moiety of Salary of Political Agent, Quetta, chargeable to Quetta Assigned Revenue	*6,000*		*7,200*	
			55,150		*61,910*	
		Total Salaries	9,88,590	9,35,800	9,59,170	9,49,626
		Carried over	9,88,590	9,35,800	9,59,170	9,49,626

The rates of pay in the several appointments vary occasionally according to the seniority of officers The following is the present distribution :—

(*a*) Beluchistan (4,000) ; Indore (4,250)[4] ; and Rajputana 4,250.
(*b*) Ditto (1,800), (600), 1 (550), 3 (250), and, (150) ; Indore (1,000), (800), and 2 (400) ; and Rajputana (1, 200), (800), (600) and (500).
(*c*) Bushire 2,750 ; Gwalior 2,500 ; Haiderabad (4,000)[4], Sumptuary Allowance 1,000 ; Maisur 4,500 ; Nepal (2,250) ; Rajputana 3 (2,000) , and Turkish Arabia (2,500).
(*d*) Ditto 825 and 2 (350) ; Haiderabad (1,450)[4] and (700)[4] ; and Maisur 1,250.
(*e*) Beluchistan (1,500) 3 (1,000), and 1 (700) ; Bhopal 1,500 ; Cabul 1,050 : Indore 2 (1,500) and 1 (300); Muskat 1,350 ; Nowgong 1,500 ; Rajputana 2 (1,500).
(*f*) Beluchistan 1,000 ; Bushire 952 ; Haiderabad 750 ; Indore 1,150 and 1,050 ; Maisur 750 ; Muskat 950 , Nepal 386 ; Rajputana 1,050, (950), (750) and (550) ; and Turkish Arabia 950

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Political Agents—*continued.*				
		Brought forward	9,88,590	9,35,800	9,59,170	9,49,626
		Establishment.				
14	17	Clerks (200 and over)	43,620	2,33,030	2,37,570	2,30,409
264	269	Ditto (less than 200)	1,98,060			
14	14	News writers	9,060	9,100	9,720	9,587
347	332	Servants	34,320	33,790	33,180	32,791
		Office Allowance (Goona Agency)	1,200	1,200	...	...
45	45	Jail Establishment	9,270	9,670	9,210	9,207
14	8	Cantonment Magistrates' Establishment	2,030	2,030	3,900	4,231
100	100	Police Establishment (including Escorts for Cabul Agency)	17,270	17,070	17,270	17,714
77	81	Medical Establishment	21,090	19,930	20,710	19,901
12	12	Steam-cutter and Boat Establishment	2,340	2,340	2,340	2,321
		Charges on account of the Guarder Agency, Beluchistan	3,680	3,600	3,680	3,032
		Allowance to Native Horsemen for Escort duty (Turkish Arabia)	1,390	1,390	1,390	224
		Deduct—Probable Savings			3,38,970 540	
		Total Establishment	3,43,330	3,33,150	3,38,430	3,29,417
		Allowances.				
		Travelling Allowances of Officers	74,730	70,940	75,350	77,846
		Ditto Establishment				
		Ditto Medical Officers	4,950	4,480	4,450	5,284
		Ditto Cantonment Magistrates	...	200	1,200	1,078
		Travelling Expenses of Escort on tour (Nepal)	300	600	600	...
		House-rent Allowance to Political Officers	400	400	400	615
		Ditto Medical Officers	240	240	240	...
		Ditto ditto Establishment	290	250	210	...
		Beluchi Allowance	1,200	1,400	2,000	2,094
		Pushtu Allowance	2,400	2,200	2,000	1,257
		Compensation for dearness of Provision	15,520	14,180	180	16,352
		Ration Allowance	180	180	180	180
		Total Allowances	1,00,210	95,070	86,810	1,04,706
		Supplies and Services.				
		Care and Repair of Agency and Residency Houses and Grounds	14,710	14,810	15,410	11,592
		Repairs to Native Infantry lines and Jemadars' quarters	100	100	100	...
		Secret Service Money	12,700	8,000	16,800	11,476
		Purchase and Repair of Tents	10,100	10,220	12,110	3,714
		Purchase, Feed and Keep of Elephants, Horses, &c.	4,140	3,300	3,900	1,007
		Rations, Clothing and Bedding for Prisoners	9,750	9,410	9,620	9,561
		Medical and Hospital Stores, Supplies, &c.	3,130	1,650	3,880	15,640
		Expenses of Couriers	7,000	7,000	7,800	5,765
		Flags and Stores, &c., and Provision Money to Engine driver of the Bushire Residency Steam Pinnace	1,800	1,800	1,800	4,546
		Cost of Railway carriage for the Agent G. G. (Beluchistan)	...	3,500	3,500	...
		Petty Construction and Repairs	100	750	...	1,551
		Total Supplies and Services	63,530	60,540	74,920	64,852
		Contingencies.				
		Subscriptions to Newspapers	...	...	...	737
		Section-writing	250	50	50	..
		Rents	10,620	10,600	10,900	11,182
		Liveries to Peons	2,490	950	2,060	1,681
		Printing and Stationery Charges	9,630	8,070	9,830	7,129
		Telegram Charges	61,440	50,130	68,050	74,250
		Postage Charges	14,560	14,370	13,900	14,884
		Tour Charges	37,100	31,720	37,350	28,573
		Hot and Cold Weather Charges	4,190	4,880	3,040	4,420
		Purchase of Books and Publications	1,710	1,440	1,710	1,119
		Purchase and Repair of Furniture	10,760	5,680	8,000	9,533
		Jail Contingencies	1,770	1,500	1,880	1,280
		Police Contingencies	...	120	...	53
		Medical and Hospital Contingencies	11,770	10,600	11,380	1,364
			1,66,290	1,40,110	1,68,150	1,56,205
		Carried over	14,95,660	14,24,560	14,59,330	14,48,601

25.—POLITICAL—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Political Agents—*contd.*				
Brought forward	14,95,660	14,24,560	14,59,330	14,48,601
Contingencies—contd.				
Brought forward	1,66,290	1,40,110	1,68,150	1,56,205
Cantonment Magistrate's Contingencies	410	410	910	927
Office Expenses and Miscellaneous	23,860	21,850	24,950	138
Residency and Agents, Miscellaneous Contingencies	...	...	...	30,586
Total Contingencies	1,90,560	1,62,370	1,94,010	1,87,846
Add—Charges on account of the Superintendent of Political Pensions and Agent to the Governor General with the late *ex*-King of Oudh	...	...	...	7,148
Deduct—Amount recoverable from Native States on account of Bandelkhund Agency, Indore	*35,980*	...	*35,980*	...
„ Probable Savings on account of Banswara Assistancy, Rajputana	*11,200*	*6,100*	...	...
TOTAL POLITICAL AGENTS—IMPERIAL	16,39,040	15,80,830	16,17,360	16,43,595
POLITICAL AGENTS, LOCAL.				
Establishment.				
Allowance to Agency Establishments (Bhopal and Indore)	450	450	450	1,262
Contingencies.				
Miscellaneous (Bhopal)	...	...	...	1,958
TOTAL POLITICAL AGENTS—LOCAL	450	450	450	3,220
Total Political Agents	16,39,490	15,81,280	16,17,810	16,46,815
Charges on North-West Frontier—Imperial.				
EXPENDITURE AGAINST SPECIAL ALLOTMENT. (*a*)				
Beluchistan.				
Services under the Political Agent, Thal Chotiali	2,51,170	2,48,300	2,51,170	2,50,198
Ditto Political Agent, Quetta and Pishin	73,490	68,740	69,410	78,893
Ditto Agent, Governor General, Beluchistan	27,060	19,560	27,060	12,060
Ditto Political Agent, Kelat	60,770	60,770	60,770	50,305
Ditto Political Agent, South-Eastern Baluchistan Lus Beyla Frontier Levies	10,250	10,250	10,250	9,426
	4,22,740			
Deduct—Cost of Levies	*7,800*			
	4,14,940	4,07,620	4,18,660	4,00,882
EXPENDITURE AGAINST SPECIAL ALLOTMENT.				
Zhob Expedition Levies and other Charges	1,75,000	60,000	...	...
Persia.				
Perso-Afghan Frontier, Khorasan	1,63,320	1,57,190	1,76,200	1,79,251
Total Charges on North-West Frontier	7,53,260	6,24,810	5,94,860	5,80,133
Political Subsidies.				
Subsidy and Contribution to the Khan of Kelat	1,00,000	1,00,000	1,00,000	1,00,000
Khan of Kelat for lands taken over by Government	2,520	2,520	2,520	2,516
Muskat Subsidy	86,400	86,400	86,400	86,400
Subsidy to the Ameer of Afghanistan	12,00,000	13,00,000	10,00,000	14,50,000
Total Political Subsidies	13,88,920	14,88,920	11,88,920	16,38,916
Durbar Presents and Allowances to Vakeels, &c.				
Durbar Presents	58,300	47,950	60,800	40,931
Cash Presents	200	200	200	191
Toshakhana Contingencies	5,500	2,100	6,100	4,034
Allowance to Vakeels	2,510	2,500	2,510	2,299
Total Durbar Presents and Allowances to Vakeels, &c.	66,510	52,750	69,610	47,455

(*a*) From 1890-91.

25.—POLITICAL—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Refugees and State Prisoners.				
Pension of Mohamed Alum Khan and Mohamed Hosan Khan	9,000	8,000	9,000	...
Allowance to General Golam Hyder Khan Tokhi	3,600	3,600	3,600	3,600
Ayub Khan and party	...	...	...	3,29,228
Afghan Refugees	...	...	...	3,01,120
Linbin Prince and Suite	8,900	8,900	...	} 26,431
Burmese Princes	21,100	21,100	...	
Total Refugees and State Prisoners	42,600	41,600	12,600	6,60,379
Special Political Expenditure.				
Afghan Delimitation Commission	...	8,000	...	2,604
Afghan Demarcation Party	...	500	...	38,015
Cabul Mission	...	20	...	40,667
Lassa Mission (Tibet)	...	...	...	1,442
Sikkim Expedition	...	30,000	...	24,486
Total Special Political Expenditure	...	38,520	...	1,07,214
Miscellaneous.				
Merwara Battalion, Ajmere	1,80,370	1,84,000	1,84,720	1,88,037
Secret Service (amount at the disposal of the Viceroy)	25,000	10,000	25,000	5,698
Rajcoomar College in Bundelkhund	9,600	9,000	9,600	4,368
Slave Trade Suppression Charges	...	...	300	...
Compensation for water taken up for Cantonments in Pishin	900	900	900	900
Loss on sale of Sirdar Hashin Khan's Property in Persia	...	17,100	16,000	...
Cost of colonising the Mooghiss	5,200	...	...	...
Annual Treaty Allowance to Persian Government for Jakran Telegraphic Line, Tomans, 3,000	11,770	11,770	11,770	11,765
Miscellaneous	62,680	71,050	1,21,500	1,64,506
Total Miscellaneous	2,95,520	3,03,820	3,69,790	3,75,274

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Survey of India	13,49,830	15,34,550	14,50,390	15,99,000
Botanical Survey	18,040	16,930	18,040	18,048
Geological Survey and Museums	1,68,150	1,72,460	1,79,940	1,45,593
Meteorological Department	2,52 970	2,41 740	2,59,990	2,48,595
Archæological Department	61,500	78,720	96,240	1,13,092
Central Museum	63,700	65,200	63,700	65,237
Public Observatories	...	170	100	...
Experimental Cultivation	53,000	33,500	28,400	18,768
Public Exhibitions and Fairs	1,000	1,000	1,000	...
Government Bull and Stallion Charges	2,68,970	2,67,850	2,54,830	2,16,623
Veterinary Charges	20,910	21 910	20,910	17,750
Emigration	11,000	11,000	7,100	9,492
Registration of Railway Traffic	1,700	1,700	...	1,506
Provincial Statistics	540	540	540	1,240
Examinations	45,640	42 100	45,630	48,609
Census	75,000	20,000	...	...
Refunds	50	60	50	1,291
		25,09,430	24,26,860	
Lump alteration		*8,430*	140	
TOTAL IMPERIAL	23,92,000	25,01,000	24,27,000	25,04,844
Carried over	23,92,000	25,01,000	24,27,000	25,04,844

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward	23,92,000	25,01,000	24,27,000	25,04,844
LOCAL.				
Public Exhibitions and Fairs (Ajmere)	870	500	570	339
Veterinary Charges—				
BULL AND STALLION CHARGES (Ajmere)	200	200	200	213
Botanical and other Public Gardens (Ajmere and Gwalior)	1,670	1,670	1,620	3,276
Provincial Statistics (Coorg)	300	300	300	291
	3,040	2,670	2,690	
Add or deduct—For rounding	40	330	310	
TOTAL LOCAL	3,000	3,000	3,000	4,119
TOTAL	23,95,000	25,04,000	24,30,000	25,08,963
ABSTRACT.				
Survey of India.				
CONTROLLING AND ADMINISTRATIVE STAFF	1,65,860	1,87,480	1,90,390	1,91,084
HEAD-QUARTER OFFICES—				
Correspondence and Drawing	1,83,140	1,89,660	1,87,690	1,68,126
Lithographic	39,740	40,000	41,870	41,053
Photographic	41,680	39,400	42,010	36,410
Engraving	70,700	67,900	69,450	60,615
Cadastral Maps (Indian Charges)	41,170	40,380	42,220	40,871
Extra Departmental Mapping	9,300	10,650	8,500	1,886
Trigonometrical Office (Dehra)	1,09,050	1,12,950	1,12,850	1,27,997
Mathematical Instrument Manufactory	98,260	97,550	92,760	43,643
	5,93,040	5,98,490	5,97,350	5,20,601
SURVEY PARTIES—				
General Charges	21,75,250	21,70,440	20,25,110	21,76,016
Miscellaneous			11,000	7,696
	21,75,250	21,70,440	20,36,110	21,83,712
Total Survey of India	29,34,150	29,56,410	28,23,850	28,95,397
Deduct—				
TRANSFERRED TO REVENUE SURVEY:				
3/10 Charges of Controlling Staff	51,680	58,040	57,120	57,325
" Correspondence & Drawing Office	54,940	56,900	54,880	49,777
	1,06,620	1,14,940	1,12,000	1,07,102
TRANSFERRED TO ESTIMATES OF OTHER GOVERNMENTS:				
Survey Parties (*a*)	11,61,250	10,27,000	9,72,970	9,77,782
Cost of Cadastral Maps:				
Burma	19,130	15,800	14,290	11,078
Assam	16,460	11,000	13,300	11,393
Bengal	20,400	250	14,200	33,053
N.-W. Provinces and Oudh	46,260	36,400	40,200	...
Extra Departmental Mapping:				
N.-W. P.	4,000	3,500	4,000	...
Punjab	4,000	3,000	4,500	...
C. Provinces	1,300	1,800	...	1,887
	1,11,550	71,750	90,490	57,411
EXTRA DEPARTMENTAL WORK, &c., IN HEAD OFFICES FOR OTHER DEPARTMENTS	8,500	...	...	...
COST OF INSTRUMENTS AND MAPS SUPPLIED TO OTHER PUBLIC DEPARTMENTS	1,96,400	2,08,170	1,98,000	1,54,102
	15,84,320	14,21,860	13,73,460	12,96,397
Total Survey of India (as charged in India Estimate)	13,49,830	15,34,550	14,50,390	15,99,000

(*a*) For details, see pages 81 and 82.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Imperial.				
		Survey of India.				
		Controlling and Administrative Staff.				
		Salaries.				
1	1	Surveyor-General (3,000) . . .	36,000	41,200	36,000	36,000
1	1	Deputy Surveyor-General (Revenue) (2,200)	26,400	23 000	26,400	24,200
1	1	Ditto ditto (Trigonometry) (2,000)	24,000	24,000	24,000	28,013
7	5	Deputy Superintendents (varying from 850 to 1,600) and Military pay R. E. .	74.110	95,000	97,380	95,484
1	1	Assistant Superintendent (600) . .	7,200	4,800	7,200	7,434
		Presidency Allowance to Deputy and Assistant Superintendents . . .	4,560	5 480	5,340	6,149
			1,72,270	1,93,480	1,96,320	1,97,280
		Deduct—One-third of Salary of Assistant Surveyor-General in charge, Mathematical Instrument Department . . .	*6,410*	*6,000*	*5,930*	*6,196*
		Total Controlling and Administrative Staff	1,65,860	1,87,480	1,90,390	1,91,084
		Head-Quarters Offices. Correspondence and Drawing Office.				
		Establishment.				
5	4	Surveyors at Head-Quarter (300 to 400) .	17,400	34,500	25,200	29,274
4	5	Assistant Surveyors (200 to 250) .	14,400		11,400	
3	4	Sub-Surveyors	2,260	1,700	1,710	
1	1	Registrar (500)	6,000	6,000	6,000	47,411
5	5	Clerks (200 and above) . . .	16,500	42,500	16,500	
42	42	Do. (less than 200) . . .	27,710		27,710	
1	1	Chief Draftsman (600) . . .	7,200	7,200	7,200	45,621
53	54	Draftsmen (varying from 10 to 450) .	47,340	50,000	46,200	
43	43	Servants	4,010	4,000	4,010	3 894
		Deputy Superintendent	...	...	...	221
			1,42,820		1,45,930	
		Deduct—Probable Savings .	*2,160*		*2,580*	
		Total Establishment .	1,40,660	1,45,900	1,43,350	1,26,421
		Allowances.				
		House-rent Allowances to Surveyors and Assistant Surveyors	3,000	3,120	3,120	3,105
		Travelling Allowance of Surveyor-General and Deputy and Assistant Surveyors-General . . .	3,000	3 000	3,000	3,524
		Ditto ditto of Establishment . . .	...	1,300	...	1,973
		Hill Journey Allowances	5,000	5,000	8,030	6,108
		Total Allowances .	11,000	12,420	14,150	14,710
		Supplies and Services.				
		Freight on Europe Stores	200	100	200	266
		Extra Department Works	7,000	5,500	5,500	44
		Purchase of Drawing Paper for special Maps . .	300	250	300	982
		Total Supplies and Services .	7,500	5,850	6,000	1,292
		Contingencies.				
		Purchase of Maps, Record Racks, and Miscellaneous Office Furniture	1,800	1,500	2,000	1,712
		Rents, Rates and Taxes	4,680	4 440	4,440	4,440
		Postage Charges	1,800	1,800	1,900	1,975
		Telegram Charges	700	600	750	596
		Purchase of Books, &c.	200	150	300	94
		Hill Journey Charges	200	...	200	...
		Miscellaneous	14,600	17,000	14,600	16,886
		Total Contingencies .	23,980	25,490	24,190	25,703
		Total Correspondence and Drawing Office .	1,83,140	1 89,660	1,87,690	1,68,126
		Carried over .	1,83,140	1,89,660	1,87,690	1,68,126
			1,65,860	1,87,480	1,90,390	1,91,084

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Survey of India—*contd.*	Rs.	Rs.	Rs.	Rs.
		HEAD-QUARTERS OFFICES—*contd.* Brought forward	1,65,860	1,87,480	1,90,390	1,91,084
			1,83,140	1,89,660	1,87,690	1,68,126
		LITHOGRAPHIC OFFICE.				
		Establishment.				
1	1	Head Assistant and Chief Draftsman (450)	5,400	5,400	5,400	6,244
1	1	Chromo-Lithographic Printer (300)	3,600	3,600	3,600	3,511
26	26	Draftsmen (varying from 10 to 100)	11,860	11,000	11,860	10,528
2	2	Apprentices (40)	960	960	960	860
5	5	Writers (varying from 25 to 50)	2,340	2,000	2,340	1,899
102	102	Printers and others (less than 200)	12,550	11,000	12,550	10,983
12	12	Servants	1,300	1,300	1,300	1,290
			38,010		38,010	
		Deduct—Probable Savings	*1,780*		*1,990*	
		Total Establishment	36,230	35,260	36,020	35,315
		Supplies and Services.				
		Extra Departmental Work	1,000	1,000	1,000	
		Purchase of Oils, Chemicals, &c.	...	...	300	
		Supplies from Mathematical Instrument Department	...	...	...	—42
		Total Supplies and Services	1,000	1,000	1,300	—42
		Contingencies.				
		Rent, Rates, and Taxes	1,000	1,900	1,960	3,908
		Postage Charges	40	40	40	45
		Repair of Furniture, Packing Charges, &c.	100	100	250	89
		Landing and Shipping Charges	...	...	...	57
		Petty Office Contingencies	1,370	1,700	2,300	1,681
		Total Contingencies	2,510	3,740	4,550	5,780
		TOTAL LITHOGRAPHIC OFFICE	39,740	40,000	41,870	41,053
		PHOTOGRAPHIC OFFICE.				
		Establishment.				
1	1	Photo Engraver (400)	4,800	4,800	4,800	4,280
3	3	Photographers, Zincographers and Engravers (200 and above)	10,800	13,000	14,280	13,105
12	12	Do. do. (less than 200)	7,680		4,200	
—	2	Engravers	900	...	...	...
1	1	Printer, Clerk and other (200 and above)	2,400	10,500	2,400	10,115
57	57	Do. do. (less than 200)	9,050		9,050	
4	4	Apprentices (varying from 10 to 20)	1,920	1,600	1,920	1,148
8	8	Servants	710	700	710	693
			38,260		37,360	
		Deduct—Probable Savings	*1,090*		*3,950*	
		Total Establishment	37,170	30,600	33,410	29,341
		Allowances.				
		House-rent Allowances	1,320	1,000	1,320	1,020
		Supplies and Services.				
		Photographic Chemicals	300	150	300	157
		Extra Departmental works	400	...	1,000	...
		Supplies from Mathematical Instrument Department	...	....	...	—14
		Total Supplies and Services	700	150	1,300	143
		Contingencies.				
		Rent, Rates and Taxes	1,000	4,500	2,280	4,560
		Postage Charges	90	50	50	70
		Landing and Shipping Charges	100	50	100	122
		Purchase of Books	...	50	...	...
		Miscellaneous	1,300	3,000	3,550	1,154
		Total Contingencies	2,490	7,650	5,980	5,906
		TOTAL PHOTOGRAPHIC OFFICE	41,680	39,400	42,010	36,410
		Carried over	2,64,560	2,69,060	2,71,570	2,45,589
			1,65,860	1,87,480	1,90,390	1,91,084

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Survey of India—*contd.*	Rs.	Rs.	Rs.	Rs.
		HEAD-QUARTERS OFFICES—*contd.*				
		Brought forward	1,65,860	1,87,480	1,90,390	1,91,084
			2,64,560	2,69,060	2,71,570	2,45,589
		ENGRAVING OFFICE.				
		Establishment.				
12	12	Superintendent and European Engravers (varying from 100 to 850)	52,200	52,000	52,200	45,055
22	23	Native Engravers (varying from 10 to 125)	11,870	9,500	11,870	9,198
17	16	Printers and others (varying from 6 to 150)	3,750	3,800	3,650	4,299
4	4	Apprentices (40 each)	1,920	1,600	1,920	1,318
			69,740		69,640	
		Deduct—Probable Savings	*840*		*2,290*	
		Total Establishment	68,900	66,900	67,350	59,870
		Allowances.				
		House-rent Allowances	1,800	1,000	1,800	581
		Contingencies.				
		Supplies from Mathematical Instrument Department	...	...	...	164
		Miscellaneous	...	...	300	...
		TOTAL ENGRAVING OFFICE	70,700	67,900	69,450	60,615
		CADASTRAL MAPS.				
		Establishment.				
1	1	Head Assistant (500)	6,000	6,000	6,000	4,800
4	4	Photographers and Zincographers (200 and above)	14,400	18,000	14,400	19,500
8	8	Photographers and Zincographers (less than 200)	6,360		6,360	
81	81	Printers and others (less than 200)	9,980	8,500	9,980	8,356
3	3	Servants	250	250	250	245
		Extra Establishment	1,450	250	1,450	...
			38,440		38,440	
		Deduct—Probable Savings	*4,100*		*3,630*	
		Total Establishment	34,340	33,000	34,810	32,901
		Allowances.				
		House-rent Allowances	1,680	1,680	1,680	1,680
		Supplies and Services.				
		Photographic Chemicals	200	200	500	96
		Contingencies.				
		Rent, Rates, and Taxes	1,000	1,700	1,730	3,452
		Transfer tracings	1,800	1,800	2,000	1,846
		Miscellaneous	2,000	2,000	1,500	896
		Landing and Shipping Charges	150	...	...	...
		Total Contingencies	4,950	5,500	5,230	6,194
		TOTAL CADASTRAL MAPS	41,170	40,380	42,220	40,871
		EXTRA DEPARTMENTAL MAPPING	9,300	10,650	8,500	1,886
		TRIGONOMETRICAL OFFICE, DEHRA.				
		Salaries.				
8	5	Surveyors (300—500)	24,600	42,000	35,400	40,057
1	2	Assistant Surveyor (120 to 250)	4,550		3,000	
1	2	Sub-Surveyor (90), (60)	1,800		1,080	
		Total Salaries	30,950	42,000	39,480	40,057
		Establishment.				
1	—	Computing Section (200 and above)	...	21,500	3,000	21,468
25	36	Ditto (less than 200)	28,152		22,360	
30	29	Drawing ditto (ditto)	9,816	10,000	10,440	9,983
1	—	Photozincographic Section (200 and above)	...	8,500	3,600	8,378
31	31	Ditto (less than 200)	6,150		5,100	
1	1	Printing Section (200 and above)	3,300	8,300	3,000	8,257
23	37	Ditto (less than 200)	7,272		5,380	
37	39	Record and other Sections (from 4 to 250)	8,096	7,700	7,650	7,750
5	5	Assistants to Solar Photographer	1,464	1,400	1,460	1,501
1	1	Medical Officer	600	600	600	600
					62,590	
		Deduct—Probable Savings			*3,120*	
		Total Establishment	64,850	58,000	59,470	57,937
			95,800	1,00,000	98,950	97,994
		Carried over	3,85,730	3,87,990	3,91,740	3,48,961
			1,65,860	1,87,480	1,90,390	1,91,084

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Survey of India—*contd.*				
		HEAD-QUARTERS OFFICES—*contd.*				
		Brought forward	1,65,860	1,87,480	1,90,390	1,91,084
			3,85,730	3,87,990	3,91,740	3,48,961
		TRIGONOMETRICAL OFFICE, DEHRA—Brought forward	95,800	1,00,000	98,950	97,994
		Allowances.				
		Travelling Allowances of Officers	1,500	1,800	1,500	809
		Ditto ditto of Establishment				321
						1,130
		Supplies and Services.				
		Purchase of Stores	1,000	800	1,600	837
		Extra Departmental Work	...	...	1,000	...
		Supplies from Mathematical Instrument Department	...	...	...	17,614
		Total Supplies and Services	1,000	800	2,600	18,451
		Contingencies.				
		Rent of Office	1,500	1,500	1,500	1,431
		Postage Charges	1,800	1,800	1,800	1,393
		Telegram Charges	200	150	200	166
		Miscellaneous	7,250	6,900	6,300	7,432
		Total Contingencies	10,750	10,350	9,800	10,422
		TOTAL TRIGONOMETRICAL OFFICE, DEHRA	1,09,050	1,12,950	1,12,850	1,27,997
		MATHEMATICAL INSTRUMENT MANUFACTORY.				
		Establishment.				
		MANUFACTORY ESTABLISHMENT.				
1	1	Instrument-maker (750)	9,000	9,000	9,000	10,707
1	1	Assistant (500)	6,000	4,200	6,000	26,491
67	58	Mechanics and Laborers, and Apprentices (varying from 8 to 35)	23,320	27,700	23,320	
			38,320		38,320	
		Deduct—Probable Savings	*150*		*4,290*	
			38,170	40,900	34,030	37,198
		OFFICE ESTABLISHMENT.				
1	1	Clerk (200)	2,400	6,500	2,400	6,195
7	7	Clerks (less than 200)	4,620		4,620	
5	5	Servants	450	450	450	450
		Apprentice	...		...	1,284
			7,470		7,470	
		Deduct—Probable Savings	*360*		*540*	
			7,110	6,950	6,930	7,929
		STORE ESTABLISHMENT.				
1	1	Store-keeper (150)	1,800	1,800	1,800	1,480
1	1	Ditto for materials (65)	780	770	780	770
1	1	Packing Clerk (20)	240	230	240	185
2	2	Packers	300	250	300	247
			3,120	3,050	3,120	2,682
		Total Establishment	48,400	50,900	44,080	47,809
		Supplies and Services.				
		Extra Departmental charges for purchase of Instruments	25,000	...	25,000	...
		Purchase of Tools, Stores and Materials for Workshops	8,000	16,800	8,000	16,621
		Purchase of new and second-hand Instruments	5,500	20,000	5,500	35,159
		Freight on Europe Stores	300	300	300	79
		Total Supplies and Services	38,800	37,100	38,800	51,859
			87,200	88,000	82,880	99,668
		Carried over	4,94,780	5,00,940	5,04,500	4,76,958
			1,65,860	1,87,480	1,90,390	1,91,084

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Survey of India—*contd.*				
HEAD-QUARTERS OFFICES—*contd.*				
Brought forward	1,65,860	1,87,480	1,90,390	1,91,084
	4,94,780	5,00,940	5,04,590	4,76,958
MATHEMATICAL INSTRUMENT MANUFACTORY—*contd.*				
Brought forward	87,200	88,000	82,880	99,668
Contingencies.				
Rents, Rates, and Taxes	1,400	1,300	1,350	1,125
Postage Charges	250	250	100	682
Miscellaneous	3,000	2,000	2,500	2,318
Total Contingencies	4,650	3,550	3,950	4,125
	91,850	91,550	86,830	1,03,793
Add—One-third of Salary of Assistant Surveyor-General in charge	6,410	6,000	5,930	6,195
Deduct—Cost of Instruments supplied to Head-Quarters Office and Survey Parties	...	...	...	*66,345*
TOTAL MATHEMATICAL INSTRUMENT MANUFACTORY	98,260	97,550	92,760	43,643
TOTAL HEAD-QUARTERS OFFICES	5,93,040	5,98,490	5,97,350	5,20,601
SURVEY PARTIES.				
GENERAL CHARGES.				
Salaries.				
Numbers. 1889-90: 34; 1890-91: 27 — Deputy Supdts., including Military pay (850 to 1,600)	4,04,830	3,61,310	3,43,220	3,58,641
Numbers. 1889-90: 17; 1890-91: 16 — Assistant Supdts., including Military pay (500 to 600)			38,060	
Numbers. 1889-90: 50; 1890-91: 41 — Surveyors (300 to 500)	3,57,240	3,25,790	1,59,000	3,25,256
Numbers. 1889-90: 85; 1890-91: 78 — Assistant Surveyors (120 to 250)			1,89,530	
Total Salaries	7,62,070	6,87,100	7,29,810	6,83,897
Establishment.				
Native Establishment (less than 200) (*a*)	4,62,350	5,37,670	4,79,810	5,15,503
Allowances.				
Local allowance to Deputy and Assistant Superintendents	11,500	9,260	12,910	8,179
Local allowance to Establishment	57,400	40,680	42,860	33,128
Travelling allowance to Deputy and Assistant Superintendents	41,860	55,020	40,500	39,707
Travelling allowance to Establishment	2,14,880	2,16,200	1,96,290	1,74,820
Compensation for dearness of Provision to menials	4,660	9,350	6,950	9,699
Total Allowances	3,30,300	3,30,510	2,99,510	2,65,533
Supplies and Services.				
Purchase of Elephants	...	...	...	3,000
Police Guards	8,790	...	17,200	...
Purchase and Maintenance of Stores, Tents, &c.	19,050	26,450	22,850	21,260
Purchase of Medical Stores	4,880	7,700	4,930	4,984
Feed and Keep of Elephants	23,200	13,470	12,540	8,956
Jungle-clearing and line-cutting	57,550	54,220	38,600	29,508
Building Survey Stations and Pillars	28,550	22,330	26,400	22,915
Supplies from Mathematical Instrument Department	...	...	...	64,580
Total Supplies and Services	1,42,020	1,24,170	1,22,520	1,55,203
Contingencies.				
Rent of Offices and Godowns	29,085	27,160	26,300	26,315
Conveyance of Tents, Stores, Records, &c.	53,300	69,130	49,020	62,756
Postage Charges	4,630	5,300	5,410	4,479
Telegram Charges	2,265	2,070	2,090	1,617
Muzkuri (hired) Peons	17,690	15,160	17,770	15,260
Miscellaneous	26,750	53,016	20,720	24,786
Total Contingencies	1,33,720	1,71,836	1,21,310	1,35,213
	18,30,460	18,51,286	17,52,960	17,55,349
Carried over	7,58,900	7,85,970	7,87,740	7,11,685

(*a*) Details should be given in future Estimates.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Survey of India—*contd.*	Rs.	Rs.	Rs.	Rs.
SURVEY PARTIES—*contd.*				
GENERAL CHARGES—Brought forward	7,58,900	7,85,970	7,87,740	7,11,685
	18,30,460	18,51,286	17,52,960	17,55,349
EXTRA DEPARTMENTAL CHARGES.				
Measuring Ameens	5,07,910	4,56,350	3,87,550	4,11,155
Boundary marks	12,250	22,530	8,650	...
Demarcation	12,000		6,000	16,451
	5,32,160	4,78,880	4,02,200	4,27,606
Charges in connection with Gilgit Mission	...	...	...	17,945
Settlement charges	...	...	...	36,125
Terai Survey charges	...	...	...	14,759
	23,62,620	23,30,166	21,55,160	22,51,784
Deduct—Recovery for Survey of Burdwan Raj Khas Mehals Wards' Estate	*21,540*	*54,770*	*21,000*	
Ditto for Survey of Pergannah Serail Wards' Estate	*30,000*	*37,170*	*32,000*	
Ditto for Gurserai Estate	...	...	*6,750*	
Ditto Dakhin Shahbazpur Wards	*7,000*	*18,820*	...	
Amount to be recovered for the Survey of Srinugur Wards' Estate	...	*27,080*	*26,300*	
Ditto ditto Kujong Wards' Estate	...	*25,210*	*14,000*	
Ditto ditto Kanika Wards' Estate	*25,500*	*27,800*	*30,000*	
Amount to be recovered from Rampur State	*46,590*	*12,430*	...	
Ditto ditto from Maldwar	...	*2,650*	...	
Sankerpur Wards' Estate	...	*4,160*	...	
From the Calcutta Municipality	...	*4,480*	...	
To be adjusted in the accounts of the Military Department on account of the Chin-Lushai Expedition Survey Party	...	*10,310*	...	
To be adjusted in the accounts of Upper Burma on account of the Survey Party with the Anglo-Siamese Boundary Commission	...	*13,640*	...	
Credits for instruments returned into Store by Survey Parties	...	*19,870*	...	
	1,30,630	*2,58,390*	*1,30,050*	*75,768*
TOTAL GENERAL CHARGES	22,31,990	20,71,776	20,25,110	21,76,016
MISCELLANEOUS.				
Inspecting and Preserving Stations	5,000	9,994	5,000	2,994
Trans-Himalayan Explorations	6,000		6,000	4,702
Supplies from the Mathematical Instrument Department	25,000	88,670	...	...
TOTAL MISCELLANEOUS	36,000	98,664	11,000	7,696
	22,67,990			
Deduct—Probable Savings	*92,740*			
TOTAL SURVEY PARTIES	21,75,250	21,70,440	20,36,110	21,83,712
Total Survey of India	29,34,150	29,56,410	28,23,850	28,95,397
Botanical Survey.				
N.-W. PROVINCES CIRCLE.				
Salaries.				
1 / 1 — Director (700)	8,400	8,400	8,400	8,680
Establishment.				
HEAD-QUARTERS ESTABLISHMENT.				
1 / 1 — Draftsman (100)	1,200	1,200	1,200	2,465
1 / 1 — Head Clerk (35)	420	420	420	
1 / 1 — Museum Curator (40)	480	480	480	
8 / 8 — Servants	490	490	490	911
	2,590	2,590	2,590	3,376
CAMP ESTABLISHMENT.				
1 / 1 — Clerk (30)	360	360	360	
7 / 7 — Servants	640	600	640	
	1,000	960	1,000	
Total Establishment	3,590	3,550	3,590	3,376
Allowances.				
Travelling allowance	2,600	2,500	2,600	3,034
Carried over	14,590	14,450	14,590	15,090

Numbers: 1889-90 / 1890-91.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Botanical Survey—*contd.*				
		Brought forward	14,590	14,450	14,590	15,090
		Contingencies.				
		Postage Charges	150	150	100	113
		Telegram Charges	50	30	50	28
		Purchase of Herbarium Papers	100	100	100	273
		Ditto of ditto Cabinets	400	400	400	372
		Ditto of Books	500	500	500	130
		Stationery Charges	50	...	100	
		Carriage of Specimens	300	300	300	329
		Purchase of Tents and Furniture	100	100	100	148
		Miscellaneous	800	900	800	1,565
		Total Contingencies	2,450	2,480	2,450	2,958
		BENGAL CIRCLE.				
		Allowances.				
		For exploration in Burma and Assam— Travelling Allowances	1,000	...	1,000	...
		Total Botanical Survey	18,040	16,930	18,040	18,048
		Geological Survey and Museums.				
		Salaries.				
1	1	Director (1,500)	18,000	18,000	18,000	18,000
3	3	Superintendents 2 (1,100) and 1 (800-850)	36,400	32,000	39,600	32,975
6	6	Deputy Superintendents (varying from 500 to 800)	43,830	40,000	44,360	25,890
5	5	Assistant Superintendents (varying from 350 to 500)	21,360	10,000	23,670	7,209
1	1	Palæontologist (600)	7,209	7,200	6,720	5,065
1	1	Artist (250)	3,000	...	3,000	...
2	2	Sub-Assistants (200)	4,800	4,800	4,800	4,800
		Fixed Conveyance and House Allowance of Officers	6,480	5,500	6,840	5,171
			1,41,070		1,46,990	
		Deduct—Probable Savings	26,070		*21,990*	
		Total Salaries	1,15,000	1,17,500	1,25,000	99,110
		Establishment.				
1	1	Registrar (400)	4,800	4,800	4,800	4,800
1	1	Museum Assistant (150 to 160)	1,930	1,810	1,810	1,680
2	2	Hospital Assistants (varying from 25 to 65)	1,380	1,380	900	995
5	5	Watchmen	490	490	490	487
9	9	Draftsmen	3,960	3,940	3,940	3,753
4	4	Clerks	1,860	} 4,500	1,830	2,380
22	22	Servants, &c.	2,340		2,330	...
		Field Establishment	3,790	3,790	4,010	2,136
		Burmese Interpreter	...	700	...	394
		Temporary Establishment	...		...	90
			20,550		20,110	
		Deduct—Probable Savings	*550*		*1,610*	
		Total Establishment	20,000	21,410	18,500	16,715
		Allowances.				
		Travelling Charges for Geologists	20,000	20 000	20,000	18,191
		Ditto for Hospital Assistants	200	400	200	244
		Total Allowances	20,200	20,400	20,200	18,435
		Supplies and Services.				
		Provision for Maintenance of Library	2,000	2,000	3,000	1,662
		Ditto for Museum and Laboratory	1,970	2,500	1,970	2,267
		Colors and other Materials for Maps	200	100	1,870	36
		Purchase of Tents	1,300	1,000	1,400	1,217
		Supplies from Mathematical Instrument Department	400	300	450	246
		Publication of Memoirs	380	350	800	300
		Ditto of Palæontologia Indica	1,500	} 4,000	1,500	2,586
		Additional grant for ditto for works executed by Dr. Waagen	2,950		3,000	
		Collection of Fossils, &c.	300	300	300	50
		Total Supplies and Services	11,000	10,550	14,290	8 364
		Contingencies.				
		Postage Charges	650	650	650	395
		Telegram Charges	300	150	100	60
		Miscellaneous Contingencies for Survey	1,000	1,800	1,200	2,514
		Total Contingencies	1,950	2,600	1,950	2,969
		Total Geological Survey and Museums	1,68,150	1,72,460	1,79,040	1,45,503

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Meteorological Department.				
		REPORTERS.				
		Salaries.				
5	5	Reporters (Salaries and Allowances varying from 250 to 1,800) . . .	37,200	38,680	36,000	38,526
1	1	1st Assistant to do. (Salary and Allowance)	9,000	13,190	9,000	6,750
—	2	2nd ditto (ditto) .	1,330		...	
		Total Salaries .	47,530	51,870	45,000	45,276
		Establishment.				
66	67	Clerks	44,210	41,500	40,090	43,488
21	26	Servants	2,110		1,810	1,995
			46,320			
		Deduct—Probable Savings .	1,000			
		Total Establishment .	45,320	41,500	41,900	45,483
		Allowances.				
		Travelling Expenses	5,780	5,000	5,780	6,711
		Extra Time Ball Allowances	1,160	1,600	1,160	972
		Night Allowance	.	50	...	...
		Total Allowances .	6,940	6,650	6,940	7,683
		Supplies and Services.				
		Charge for use of Telegraphic Lines . . .	1,600	1,600	1,600	1,779
		Supplies from Mathematical Instrument Department .	1,100	2,000	1,100	1,073
		Freight on Europe Stores	.	20	...	...
		Total Supplies and Services .	2,700	3,620	2,700	2,852
		Contingencies.				
		Office-rent and Municipal Taxes	4,540	4,540	4,540	4,661
		Purchase of Books	500	500	500	705
		Postage Charges	5,600	5,800	5,600	5,970
		Telegram Charges	81,500	75,000	81,500	76,717
		Office Contingencies	12,070	11 000	12,000	11,620
		Total Contingencies .	1,04,210	96,840	1,04,140	99,673
		Unallotted—pending sanction to re-arrangement of salaries of Reporters and Establishments and to a new appointment, the scheme for which is now before the Government of India		...	11,270	...
		TOTAL REPORTERS .	2,06,700	2,00,480	2,11,950	2,00,967
		Allowances.				
		To Observers in—				
		India Observatories	4,160	4,300	4,380	4,114
		Central Provinces	2,220	2,200	2,210	2,661
		Burma	2,290	2,200	2,290	2,613
		Assam	960	960	960	1,893
		Bengal	12,280	12,100	12,160	12,756
		N.-W. Provinces and Oudh	4,890	5,000	4,620	6,719
		Punjab	3,670	4,000	4,080	4,025
		Madras	4,030	4,000	4,030	6,625
		Bombay	3,520	3,500	3,280	3,691
		Six new Observatories shortly to be established .	...	...	720	...
		Special Storm Observations and Investigations .	3,750	...	3,750	...
		Messengers' allowance to Meteorological stations pending allotment	1,000	...	1,060	...
		Total Allowances .	42,770	38,260	43,540	45,097
		Supplies and Services.				
		Petty Construction and Repairs:				
		India Observatories				209
		Central Provinces			900	146
		Burma				213
		Assam			1,400	84
		Bengal				1,040
		N.-W. Provinces and Oudh			250	90
		Punjab			...	22
		Madras			500	662
		Bombay			450	65
		Six new Observatories shortly to be established .			1,000	...
		Total Supplies and Services .	3,500	3,000	4,500	2,531
		TOTAL OBSERVATORIES .	46,270	41,260	48,040	47,628
		Total Meteorological Department . .	2,52,970	2,41,740	2,59,990	2,48,595

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Archæological Department.				
		Salaries.				
1	—	Director General	...	2,800	10,750	10,675
1	1	Epigraphist (500)	6,000	4,800	4,800	4,800
4	3	Surveyors (450 to 700)	17,260	27,000	27,720	25,367
3	2	Assistants (250 to 400)	5,800	7,000	10,030	8,425
—		Archæologist (Burma)	...	...	...	1,500
		Total Salaries	29,060	41,600	53,300	50,767
		Establishment.				
6	6	Head Assistant, Native Assistant and Clerks	2,620	2,000	2,560	2,549
—	—	Measurers	...	100	...	228
26	26	Draftsmen	13,940	15,000	15,350	16,216
7	7	Servants	830	900	770	876
39		Temporary Establishment	...	1,000	...	2,187
		Total Establishment	17,390	19,000	18,680	22,056
		Allowances.				
		Travelling Allowances, &c.	6,350	9,000	11,930	11,973
		House-rent Allowances	...	...	...	100
		Total Allowances	6,350	9,000	11,930	12,073
		Supplies and Services.				
		Purchase of Instruments	...	200	...	64
		Charges for Excavations, &c., including Photograph	...	500	1,490	1,607
		Charges for Publication and Preservation of Sanskrit Manuscripts	...	...	...	3,350
		Purchase and Translation of Ancient Manuscripts	...	...	...	10,850
		Purchase of Tents	...	300	...	508
		Purchase of Coins	...	100	...	360
		Total Supplies and Services	...	1,100	1,490	16,739
		Contingencies.				
		Purchase of Office Furniture	200	50	200	184
		Office Rent	1,310	600	1,310	640
		Postage Charges	100	200	100	202
		Telegram Charges	10	20	10	42
		Miscellaneous	3,080	3,150	3,220	2,825
		Total Contingencies	4,700	4,020	4,840	3,893
		Epigraphy payable through the Director	4,000	4,000	6,000	7,564
		Total Archæological Department	61,500	78,720	96,240	113,092
		Central Museum.				
		INDIAN MUSEUM.				
		Salaries.				
4	4	Superintendent, Deputy and Assistant Superintendents (from 300 to 1,000)	27,600	27,600	27,600	29,027
		Establishment.				
1	1	Registrar and Librarian (180)				
1	1	Artist (50)				
3	3	Clerks (50)				
7	7	Taxidermists (varying from 12 to 70)				
1	1	Painter (10)				
2	2	Carpenters (13 and 15)				
32	32	Servants (varying from 6 to 15)				
		Markman				
		Total Establishment	12,300	11,000	12,300	10,584
		Supplies and Services.				
		Grant for Maintenance	10,200	13,000	10,200	12,040
		Contingencies.				
		Rents, Rates, and Taxes	13,600	13,600	13,590	13,586
		Miscellaneous	...		10	...
		Total Contingencies	13,600	13,600	13,600	13,586
		Total Central Museum	63,700	65,200	63,700	65,237

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Public Observatories.				
		OBSERVATORY AT DAMARGEDDA, HAIDERABAD.				
		Establishment.				
2	—	Servants	...	170	100	...
		Experimental Cultivation.				
		EXPERIMENTAL FARMS	(a) 23,000	22,500		2,478
		AGRICULTURAL EXPERIMENTS				9,385
		AGRICULTURAL DEPARTMENT (b)	30,000	11,000		6,905
		Total Experimental Cultivation .	53,000	33,500	28,400	18,768
		Public Exhibitions and Fairs.				
		Contribution for Sibi Horse Fair (Beluchistan) .	1,000	1,000	1,000	
		Total Public Exhibitions and Fairs .	1,000	1,000	1,000	
		Government Bull and Stallion Charges.				
		EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS.				
		(*For details of the Estimate for 1890-91, see page 94.*)				
		I.—PRIZES AT HORSE FAIRS AND SHOWS.				
		Prizes for distribution	19,750	19,050	19,150	18,847
		II.—ESTABLISHMENTS.				
		Office of General Superintendent.				
1	1	General Superintendent (1,645-13-4) .	19,730	19,500	19,400	6,000
4	4	Clerks and Moonshees, 1 (250), 3 (50 to 120)	6,000	6,000	6,000	...
7	7	Servants (from 4 to 12) . . .	490	490	490	492
		Total Office of General Superintendent .	26,220	25,990	25,890	6,492
		Office of Assistant Superintendent.				
2	3	Assistant Superintendents, 1 (650), 2 (900)	29,600	29,600	21,600	
6	6	Clerks and Moonshees (from 40 to 80) .	4,080	4,080	4,080	4,024
8	8	Camelmen and Servants (from 5 to 20) .	840	560	840	530
		Total Office of Assistant Superintendent .	34,520	34,240	26,520	4,554
		Hospital Establishment.				
2	2	Veterinary Overseers (150) . . .	3,600	3,600	3,600	3,600
4	4	Head Salutris and Jemadars (20 each) .	960	680	960	595
		Total Hospital Establishment .	4,560	4,280	4,560	4,195
		Depôt Establishment.				
4	4	Farm Labourers	270	270	270	273
		Native District Establishment.				
30	30	Zilladars (from 20 to 35) . . .	9,360	9,260	9,360	9,208
34	34	Salutris (from 14 to 30) . . .	8,310	4,540	8,310	4,385
15	16	Branders and Measurers, Nalbunds and Sowars (from 6 to 15) . . .	1,850	1,380	1,710	1,367
		Total Native District Establishment .	19,520	15,180	19,380	14,960
		Depôt Stallion Stable Establishment.				
2	2	Nalbund and Bullock-drivers (12) . .	290	290	290	521
			85,380			
		Deduct—Probable Savings	3,000			
		TOTAL ESTABLISHMENTS .	82,380	80,250	76,910	30,995
		Carried over .	1,02,130	99,300	96,060	49,842

(a) The charges are distributed as follows:—

Departmental	20,000
Beluchistan (Flour Mill at Thalchotiali) . .	3,000

(b) Pay of Dr. Voelcker, Agricultural Adviser to Government of India.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Government Bull and Stallion Charges—*contd.*	Rs.	Rs.	Rs.	Rs.
EXPENSES FOR THE MAINTENANCE AND KEEP OF BULLS AND STALLIONS—*contd.*				
Brought forward	1,02,130	99,300	96,060	49,842
III.—ALLOWANCES.				
Travelling Expenses and Allowances of Officers	7,500	7,800	7,500	9,068
Ditto ditto Establishment	4,000	3,600	5,000	3,637
TOTAL ALLOWANCES	11,500	11,400	12,500	12,705
IV.—CONTINGENCIES.				
Rent of Office	840	840	840	710
Stationery, including Book-binding	140	120	140	74
Printing Charges	1,250	...	550	...
Purchase and Repair of Office Furniture	130	...	130	107
Purchase of English Bits and Bridles	1,050	1,000	1,050	...
Postage Charges	1,040	960	1,040	973
Telegram Charges	260	300	260	345
Advertisements	1,000	1,000	1,000	1,761
Tour Expenses	...	...	...	2,205
Miscellaneous	3,200	3,600	2,750	1,626
TOTAL CONTINGENCIES	8,910	7,820	7,760	7,801
V.—PURCHASE OF STALLIONS.				
Horse Stallions and Horses	19,000	16,500	16,500	6,413
Donkey Stallions	500	5,300	500	...
TOTAL PURCHASE OF STALLIONS	19,500	21,800	17,000	6,413
VI.—STABLE, FEED AND KEEP.				
1.—Pay of Syces.				
Syces and Grass-cutters; Parcher for parching grains	62,210	62,180	62,210	63,442
Total Pay of Syces	62,210	62,180	62,210	63,442
2.—Construction, Repair and Purchase of Stables.				
Building and repairing District Stallion Stables; Rent of Stables	4,640	4,250	3,140	7,228
Total Construction, Repair, &c.	4,640	4,250	3,140	7,228
3.—Feed of Stallions.				
Feed of Horse Stallions; Do. Donkey Stallions; Do. Pony Mares	41,160	41,200	41,160	43,861
Total Feed of Stallions	41,160	41,200	41,160	43,861
4.—Miscellaneous Charges connected with keep.				
Miscellaneous Charges for Stallions	10,920	11,900	10,920	16,530
TOTAL STABLE, FEED AND KEEP	1,18,930	1,19,530	1,17,430	1,31,061
VII.—ROAD EXPENSES.				
Expenses for Stallions received from Bombay, N.-W. Provinces and other sources	8,000	8,000	4,080	8,801
Total Government Bull and Stallion Charges	(a)2,68,970	2,67,850	2,54,830	2,16,623

(a) Rajputana 940; Central India 3,790; Beluchistan 6,940; N.-W. Provinces 77,000; Punjab 1,72,300, and Bombay 8,000.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

GOVERNMENT BULL AND STALLION CHARGES, 1890-91.

Details.	Government of India.				North-Western Provinces.		Punjab.		Bombay.		Total.	
	Rajputana.	Central India.	Baluchistan.									
	Rs.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
Expenses for the maintenance and keep of Bulls and Stallions.												
I.—Prizes at Horse Fairs and Shows.												
Prize for distribution	300	...	...	...	...	6,700	...	12,750	...	...	...	19,750
II.—Establishments.												
Office of General Superintendent.												
General Superintendent (1,645-13-4)	...	...	...	...	...	...	1	19,730	...	...	1	19,730
Clerks and Moonshees (250), 3 (50 to 120)	...	...	..	...	...	...	4	6,000	...	...	4	6,000
Servants (from 4 to 12)	...	...	..	...	...	...	7	490	...	...	7	490
Office of Assistant Superintendent.												
Assistant Superintendent (900 and 650)	...	...	...	...	1	10,800	1	10,800	1	8,000	3	29,600
Clerks and Moonshees (from 40 to 80)	...	...	..	...	3	2,040	3	2,040	...	...	6	4,080
Camelmen and servants (from 5 to 20)	...	...	..	...	4	360	4	480	...	...	8	840
Hospital Establishment.												
Veterinary Overseers (150)	...	...	...	...	1	1,800	1	1,800	...	...	2	3,600
Head Salutris and Jemadars 4 (20)	...	...	...	...	2	480	2	480	...	...	4	960
Depôt Establishment.												
Farm Labourers	...	...	...	...	4	270	...	...	...	...	4	270
Native District Establishment.												
Zilladars (from 20 to 35)	...	...	...	...	11	3,600	19	5,760	...	...	30	9,360
Salutris (from 14 to 30)	...	...	2	540	12	3,310	20	4,460	...	...	34	8,310
Branders and Measurers, Nalbunds and Sowars (from 6 to 15)	...	...	...	...	12	1,180	4	670	...	...	16	1,850
Depôt Stallion Stable Establishment.												
Nalbund and Bullock-driver (12)	...	...	...	...	1	150	1	140	...	...	2	290
				540		23,990		52,850		8,000		85,380
Deduct—Probable Savings	...	...	...	...	...	*1,000*	...	*2,000*	...	...	...	*3,000*
Total Establishment	...	...	2	540	51	22,990	67	50,850	1	8,000	121	82,380
III.—Allowances.												
Travelling Expenses and Allowances of Officers		...	...			1,500		6,000	...			7,500
Do. do. Establishment	...	...	...			1,000		3,000	...			4,000
Total Allowances	...	...	...			2,500		9,000	...			11,500
IV.—Contingencies.												
Rent of Office	...	...	...			240		600	...			840
Stationery, including Book-binding	...	...	...			20		120	...			140
Printing Charges	...	...	...			400		850	...			1,250
Purchase and Repair of Office Furniture	...	...	...			40		90	...			130
Purchase of English Bits and Bridles	...	...	...			...		1,050	...			1,050
Postage Charges	...	...	...			480		560	...			1,040
Telegram Charges	...	...	...			30		230	...			260
Advertisements	...	...	...			...		1,000	...			1,000
Miscellaneous	...	...	...			600		2,600	...			3,200
Total Contingencies	...	...	...			1,810		7,100	...			8,910
V.—Purchase of Stallions.												
Horse Stallions and Horses	...	2,500	...			...		16,500	...			19,000
Donkey Stallions	...	...	...			...		500	...			500
Total Purchase of Stallions	...	2,500	...			...		17,000	...			19,500
VI.—Stable, Feed and Keep.												
1.—Pay of Syces.												
Syces and Grass-cutters; Parcher for parching grains	380	500		1,730		20,500		39,100	...			62,210
2.—Construction, Repair and Purchase of Stables.												
Building and repairing District Stallion Stables; Rent of Stables	...	40		600		2,000		2,000	...			4,640
3.—Feed of Stallions.												
Feed of Horse Stallions; Do. Donkey Stallions; Do. Pony Mares	200	600		3,360		16,000		21,000	...			41,160
4.—Miscellaneous Charges connected with keep.												
Miscellaneous charges for Stallions	60	150		710		2,000		8,000	...			10,920
Total Stable, Feed and Keep	640	1,290		6,400		40,500		70,100	...			1,18,930
VII.—Road Expenses.												
Expenses for Stallions from Bombay, North-Western Provinces and other sources	...	...		...		2,500		5,500	...			8,000
Total Government Bull and Stallion Charges	940	3,790		6,940		77,000		1,72,300	8,000			2,68,970

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*concluded.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Veterinary Charges.				
		GRANTS-IN-AID FOR VETERINARY SCHOOL AT LAHORE.				
		Salaries.				
1	1	Professor (1,462) . . .	17,540	17,540	17,540	17,542
1	1	Assistant Professor (250) . . .	3,000	4,000	3,000	40
		Total Salaries .	20,540	21,540	20,540	17,582
		Supplies and Services.				
		Scholarships	170	170	170	168
		Purchase of Books, Plates, Diagrams, &c. . . .	200	200	200	...
		Total Supplies and Services .	370	370	370	168
		Total Veterinary Charges .	20,910	21,910	20,910	17,750
		Registration of Railway Traffic. (Ajmere).				
		3 Clerks	1,700	1,700	...	1,506
		Provincial Statistics.				
		Ajmere and Coorg.				
		ESTABLISHMENT FOR VITAL STATISTICS—				
2	2	Mortuary Clerks	540	540	540	540
		Establishment for Trade Statistics	...	...	...	500
		Allowance for preparing Coorg Ethnology . . .	...	...	...	200
		TOTAL .	540	540	540	1,240
		Examinations.				
		BOARD OF EXAMINERS.				
		Salaries.				
1	1	Secretary (2,000)	24,000	20,000	24,000	27,424
2	2	Examiners (100)	2,400	2,400	2,400	2,400
		Total Salaries .	26,400	22,400	26,400	29,824
		Establishment.				
5	5	Moonshees and Pundits (varying from 40 to 250)	8,820	8,500	8,640	8,285
1	1	Librarian (30)	360	360	360	360
3	3	Clerks (80), (30) and (15) . .	1,500	1,500	1,500	1,500
9	9	Servants	770	770	770	768
		Total Establishment .	11,450	11,130	11,270	10,913
		Travelling Allowance	...	...	...	256
		Contingencies.				
		Purchase of Books	500	500	500	711
		House-rent, Rates, and Taxes	5,160	5,260	5,160	5,263
		Binding Books	100	100	180	98
		Hot-weather Charges	...	...	...	110
		Postage Charges	10	10	10	30
		Telegram Charges	80	100	30	99
		Miscellaneous	340	1,000	480	454
		Total Contingencies .	6,190	6,970	6,360	6,765
		TOTAL BOARD OF EXAMINERS .	44,040	40,500	44,030	47,758
		EXAMINATION FOR SECRETARIAT CLERKSHIP . .	1,600	1,600	1,600	851
		Total Examinations .	45,640	42,100	45,630	48,609

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions . . .	3,80,000	3,81,000	3,59,000	6,37,386
Charitable Allowances	43,000	42,000	41,000	43,072
TOTAL	4,23,000	4,23,000	4,00,000	6,80,458

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions.				
Ahmednagar Family.				
Not exceeding Rs. 5,000 per annum . . .	570	570	570	(a)
Amritsar Family.				
Not exceeding Rs. 5,000 per annum . . .	220	220	220	(a)
Banda Family.				
Not exceeding Rs. 5,000 per annum . . .	12,600	12,600	12,600	14,020
Bhonsla Family.				
Not exceeding Rs. 5,000 per annum	1,350	1,400	1,350	1,346
Bhow Begum's Zamanut Wasika.				
Exceeding Rs. 5,000 per annum—				
Agha Ali Hussan Khan Bahadoor	6,000	6,000	5,850	5,847
Mirza Mahommed Medi Ali Khan . . .	17,600	18,000	17,600	17,603
	23,600	24,000	23,450	23,450
Not exceeding Rs. 5,000 per annum . . .	71,000	71,000	71,550	75,716
Total Bhow Begum's Zamanut Wasika Pensions .	94,600	95,000	95,000	99,166
Bolia Family.				
Not exceeding Rs. 5,000 per annum	6,150	6,220	6,730	6,195
Burma Family.				
Exceeding Rs. 5,000 per annum—				
Queen Myouk Showcaya	5,200	4,000	...	...
Not exceeding Rs. 5,000 per annum	3,000	3,000	5,000	(a)
	8,200	7,000	5,000	...
Carnatic Stipendiaries.				
Not exceeding Rs. 5,000 per annum	6,200	6,000	6,000	(a)
Dependants of Maharaja Anup Gir, Jeitpur Family.				
Exceeding Rs. 5,000 per annum—				
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Pureechut of Jeitpur (Nowgong, Bundelkhand)	6,000	6,000	6,000	6,000
Not exceeding Rs. 5,000 per annum . . .	2,400	2,400	2,400	2,400
	8,400	8,400	8,400	8,400
Delhi Family.				
Not exceeding Rs. 5,000 per annum	900	...	...	(a)
Banpur Family.				
Exceeding Rs. 5,000 per annum—				
Nirbhoy Sing, grandson of Banpore Chief (Nowgong, Bundelkhand)	6,000	6,000	6,000	6,000
Carried over .	1,45,190	1,43,410	1,41,870	1,35,127

(a) Included under "Miscellaneous—not exceeding Rs. 5,000 per annum."—See next page.

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions—*contd.* Brought forward	1,45,190	1,43,410	1,41,870	1,35,127
FAMILY OF THE LATE PINDARA CHIEFS.				
Not exceeding Rs. 5,000 per annum	1,460	3,500	1,600	521
FAMILY OF RAO KHOSAL SING OF HIRAPUR.				
Not exceeding Rs. 5,000 per annum	2,180		2,180	(*a*)
KHARUN CHIEFS.				
Exceeding Rs. 5,000 per annum—				
Sirdar Nauraj Khan, son and successor of Sirdar Ayad Khan (Quetta)	6,000	6,000	6,000	6,000
KURNOOL FAMILY.				
Not exceeding Rs. 5,000 per annum	5,400	5,930	5,930	(*a*)
JHANSI FAMILY.				
Not exceeding Rs. 5,000 per annum	2,400	2,400	2,400	2,400
MYSORE FAMILY.				
Exceeding Rs. 5,000 per annum—				
Shahzada Baharum Shah	6,000	6,000	6,000	6,000
Do. Unwar Shah	6,000	6,000	6,000	5,500
Rohimuddin	6,000	6,000	6,000	5,500
Fatihah allowance	6,000	6,000	6,000	6,000
	24,000	24,000	24,000	23,000
Not exceeding Rs. 5,000 per annum	65,460	65,460	48,460	3,733
TOTAL MYSORE FAMILY PENSIONS	89,460	89,460	72,460	26,733
MOGUL FAMILY.				
Not exceeding Rs. 5,000 per annum	1,200	1,200	1,200	(*a*)
NAGPUR PENSIONS.				
Not exceeding Rs. 5,000 per annum	900	900	900	(*a*)
OUDH FAMILY.				
Exceeding Rs. 5,000 per annum—				
Family and Dependants of the late ex-King of Oudh—				
Wageed Ali Shah, ex-King of Oudh	...	...	...	1,52,153
Mirza Jehan Kader Bahadoor	24,000	24,000	24,000	19,933
Nawab Zuman Aia Begum Sahibah	9,000	9,000	9,000	9,000
Syad Mahomed Munseeruddin Bahadoor	6,000	9,000	6,000	1,500
Not exceeding Rs. 5,000 per annum	22,000	22,000	7,000	...
TOTAL OUDH FAMILY PENSIONS	61,000	64,000	46,000	1,82,586
POLIGAR FAMILY.				
Not exceeding Rs. 5,000 per annum	880	880	880	(*a*)
RUNJIT SINGH'S FAMILY.				
Exceeding Rs. 5,000 per annum—				
Maharaja Duleep Sing (payable in Calcutta)	...	3,000	12,000	12,000
SHAHPUR FAMILY.				
Not exceeding Rs. 5,000 per annum	3,600	3,600	3,600	3,900
UDAYAGIRI FAMILY.				
Not exceeding Rs. 5,000 per annum	160	200	200	(*a*)
MISCELLANEOUS.				
Exceeding Rs. 5,000 per annum—				
Naib Noor Mahomed Khan (Afghan Refugee)	6,000	6,000	6,000	6,000
Not exceeding Rs. 5,000 per annum	54,240	50,870	55,940	2,62,119
TOTAL MISCELLANEOUS	60,240	56,870	61,940	2,68,119
Total Exceeding Rs. 5,000 per annum	1,15,800	1,21,000	1,22,450	
Total not Exceeding Rs. 5,000 per annum	2,64,270	2,60,350	2,36,710	
	3,80,070	3,81,350	3,59,160	
Deduct—For rounding	*70*	*350*	*160*	
Total Territorial and Political Pensions	3,80,000	3,81,000	3,59,000	6,37,386

(*a*) Included under "Miscellaneous—not Exceeding Rs. 5,000 per annum."

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Allowances	2,000	2,000	77,000	2,201
TOTAL	2,000	2,000	77,000	2,201

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	4,85,440	4,93,380	4,80,390	4,82,129
Compassionate Allowances	16,930	17,370	16,900	20,925
Gratuities	2,050	3,330	5,150	3,319
Pensions of the Military Fund	70,000	65,000	65,000	69,356
Pensions of the Military Orphan Fund	78,000	75,000	75,000	72,340
Pensions of the Medical Retiring Fund	140	140	140	145
Covenanted Civil Service Pensions	9,000	9,000	8 880	8,875
Pensions of the Bengal Civil Fund	20,000	25,000	15,000	16,925
Pensions of the Madras Civil Fund	...	...	...	5,880
Refunds	800	2,600	700	1,007
	6,82,960	6,90,820	6,67,160	
Add or Deduct—For rounding	40	180	*160*	
Total Imperial	6,83,000	6,91,000	6,67,000	6,80,907
Local.				
Superannuation and Retired Allowances	550	550	550	886
Compassionate Allowances	...	...	...	797
Gratuities	...	...	...	10
	550	550	550	
Add—For rounding	450	450	450	
Total Local	1,000	1,000	1,000	1,693
TOTAL	6,84,000	6,92,000	6,68,000	6,82,600

Details.

Imperial	Budget Estimate, 1889-90.	Lapsed since the date of framing the Budget Estimate, 1889-90.	Total.	Add—New pensions granted since the date of last Estimate and those transferred from other Governments or Provinces.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Accounts, 1888-89.
Superannuation and Retired Allowances.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Departments:							
Salt	2,350		2,350	...	2,350		
Post Office	26,490	2,316	24,174	1,913	26,087		
Telegraph	18,980	210	18,770	2,180	20,950		
Mint	5,760	510	5,250	456	5,706		
General Administration:							
Legislative Department	7,520	..	7,520	..	7,520		
Foreign Department	13,570	1,022	12,548	..	12,548		
Home Department	8,750	96	8,654	3,600	12,254		
Department of Finance and Commerce	24,460	3,155	21,305	5,667	26,972		
Revenue and Agricultural Department	5,480		5,480	..	5,480		
Military Department	29,110	2,400	26,710	...	26,710		
Public Works Department	22,560	1,200	21,360	2,715	24,075		
Offices of Account and Audit / Late Civil Pay Master's Office	47,280	3,087	44,193	1,560	45,753		
Currency Department	2,530	..	2,530	92	2,622		
Marine	1,18,400	...	1,18,400	..	1,18,400		
Ecclesiastical	240	..	240	...	240		
Medical	4,330	...	4 330	...	4,330		
Scientific, &c., Departments:							
Surveys	15,580	240	15,340	1,008	16,348		
Stationery and Printing	9,440	...	9,440	2,391	11,831		
Miscellaneous Departments	1,17,560	7,004	1,10 556	4,708	1,15,264		
Total Superannuation, &c., Imperial	4,80,390	21,240	4,59,150	26,290	4,85,440	4,93,380	4,82,129
Superannuation and Retired Allowances, Local.							
Miscellaneous Departments	550	...	550	...	550	550	886
Total Superannuation and Retired Allowances	4,80,940	21,240	4,59,700	26,290	4,85,990	4,93,930	4,83,015

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country	700	700	700	695
Government Presses	9,90,030	9,37,950	9,30,770	9,41,087
Printing at Private Presses	12,000	12,000	10,500	9,289
Refunds	...	50	...	2,233
	10,02,730	9,50,700	9,41,970	
Add or Deduct—For rounding	270	700	970	
	10,03,000	9,50,000	9,41,000	9,53,304
Less—Value of Stationery supplied from the Central Stores to the following Governments—				
Central Provinces	74,900	68,000	60,000	50,831
Burma	1,52,000	1,49,000	1,31,000	1,31,392
Assam	28,500	28,000	29,000	21,892
Bengal	5,35,000	5,30,000	5,50,000	5,30,931
N.-W. Provinces and Oudh	2,00,000	1,95,000	1,97,000	1,88,272
Punjab	1,00,000	1,00,000	1,10,000	64,222
Madras	3,85,000	4,00,000	3,85,000	4,57,063
Bombay	2,75,000	2,75,000	2,50,000	2,71,413
	17,50,400	17,45,000	17,12,000	17,16,016
Add— To make up the total sanctioned by Financial Department	600			
Total Imperial	—7,48,000	—7,95,000	—7,71,000	—7,62,712
Local.				
Printing at Private Presses	...	...	100	...
For rounding	...	...	100	...
Total Local	...	...	...	...
TOTAL	—7,48,000	—7,95,000	—7,71,000	—7,62,712

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Government Presses.	Rs.	Rs.	Rs.	Rs.
		Central Press.				
		Salaries.				
1	1	Superintendent of Government Printing (1,100)	13,200	13,200	13,200	13,794
1	1	Deputy Superintendent (600)	7,200	7,000	7,200	6,606
		Total Salaries	20,400	20,200	20,400	20,400
		Establishment.				
1	1	Overseer (400)	4,800		4,800	
3	3	Clerks and others (200 and over)	7,800		7,800	
40	40	Do. do. (less than 200)	22,400		22,440	
2	2	Printers (less than 200)	3,360		3,310	
2	2	Examiners (200 and over)	6,000		6,000	
36	36	Do. (less than 200)	26,100	4,00,000	26,250	4,08,556
35	35	Readers (less than 200)	8,600		8,600	
754	754	Compositors and others	1,46,600		1,46,600	
224	224	Pressmen	27,800		27,800	
41	41	Servants and others	5,100		5,100	
624	624	Temporary Establishment	1,75,330		1,25,300	
—	—	Establishment for overtime work	36,000	26,500	36,000	27,266
120	120	Establishment for Type Foundry	15,450	6,500	15,400	7,270
3	3	Establishment for checking Contractors' works	3,000	2,500	3,000	2,226
		Police Guard	360	360	360	360
		Total Establishment	4,88,700	4,35,860	4,38,760	4,45,678
		Supplies and Services.				
		Contract for Printing Stock Forms	1,35,000	1,30,000	1,35,000	1,30,997
		Purchase of Type and Printing Materials, and Purchase and Repair of Presses, Furniture, &c.	8,000	3,000	10,000	2,435
		Stationery purchased in the country	500	500	1,500	232
		Total Supplies and Services	1,43,500	1,33,500	1,46,500	1,33,664
		Contingencies.				
		Hot-weather Charges	...		...	1,758
		Rents, Rates, and Taxes	7,800		7,800	8,383
		Telegram Charges	150		150	122
		Postage Charges	33,000		33,000	30,824
		Conveyance and Packing Charges	1,000		1,100	1,261
		Miscellaneous	19,000		19,000	25,461
		Total Contingencies	60,950	82,000	61,050	67,809
		Carried over	7,13,550	6,71,560	6,66,710	6,67,551

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Presses—*continued.*				
		Brought forward .	7,13,550	6,71,560	6,66,710	6,67,551
		CENTRAL PRESS—*continued.*				
		Out-door Work.				
		Printing	1,500	1,500	1,500	1,799
		Refunds	...	1,000	...	...
		TOTAL CENTRAL PRESS .	7,15,050	6,74,060	6,68,210	6,69,350
		PRIVATE SECRETARY'S PRESS.				
		Salaries.				
1	1	Superintendent	2,750	2,750	2,750	3,453
		Establishment.				
3	3	Clerks and others (less than 200) . .				
2	2	Examiners (less than 200) . . .				
24	24	Compositors, Distributors and Impositors, &c.	17,500		17,500	19,381
4	4	Pressmen				
4	4	Servants and others				
		Temporary Establishment . . .	140		140	152
					17,640	
		Deduct—Probable Savings .			*1,000*	
		Total Establishment .	17,640	17,000	16,640	19,533
		Allowances.				
		Travelling Allowances	...	...	...	4,180
		Hill Journey Allowances	3,600	3,000	3,600	2,090
						6,270
		Contingencies.				
		Hill Journey Charges	1,540	1,540	1,540	1,540
		House-rent and Taxes	3,240	3,240	3,240	3,240
		Miscellaneous	120	120	120	205
		Total Contingencies .	4,900	4,900	4,900	4,985
		TOTAL PRIVATE SECRETARY'S PRESS .	28,890	27,650	27,890	34,241
		BRANCH PRESS AT SIMLA.				
		Salaries.				
1	1	Superintendent (750)	9,000	11,300	9,000	9,000
		Establishment.				
5	5	Examiners (less than 200) . . .	7,350		7,350	
5	5	Readers (ditto) . . .	2,660		2,660	
5	5	Clerks (ditto) . . .	4,090		4,090	
205	205	Compositors, Distributors and Pressmen .	38,900	1,15,000	38,900	1,15,387
12	12	Servants	1,000		1,000	
240	240	Temporary Establishment . . .	56,000		50,000	
		Establishment for overtime work . .	30,000	22,000	30,000	22,217
		Total Establishment .	1,40,000	1,37,000	1,34,000	1,37,604
		Allowances.				
		Hill Journey Allowances	400	500	400	...
		Travelling Allowances	...	...	...	247
		Supplies and Services.				
		Purchase of Printing Materials and Stationery, and Purchase and Repair of Presses, Furniture, &c. .	15,000	12,000	15,000	8,410
		Carried over .	1,64,400	1,60,800	1,58,400	1,55,261
			7,43,940	7,01,710	6,96,100	7,03,591

30.—STATIONERY AND PRINTING—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Presses—*continued.*				
		Brought forward	7,43,940	7,01,710	6,96,100	7,03,591
		BRANCH PRESS AT SIMLA—*continued.*				
		Brought forward	1,64,400	1,60,800	1,58,400	1,55,261
		Contingencies.				
		Rents, Rates and Taxes	440	440	440	436
		Telegram Charges	30	30	30	35
		Postage Charges	2,300	2,300	2,300	1,900
		Hill Journey Charges	100	100	100	26
		Miscellaneous	2,700	2,500	2,700	5,011
		Total Contingencies	5,570	5,370	5,570	7,408
		TOTAL BRANCH PRESS AT SIMLA	1,69,970	1,66,170	1,63,970	1,62,669
		FOREIGN DEPARTMENT PRESS.				
		Salaries.				
1	1	Superintendent	1,800	1,800	1,680	1,760
		Establishment.				
2	2	Examiners (less than 200)	1,560		1,920	
2	2	Readers (ditto)	900		600	
24	26	Compositors and Distributors	5,210		4,490	
6	6	Servants	720		720	
		Temporary Establishment	270		270	
		Total Establishment	8,660	7,000	8,000	8,238
		Allowances.				
		Hill Journey Allowances	8,990	7,000	7,000	6,328
		Supplies and Services.				
		Purchase of Printing Materials, and Purchase and Repair of Presses, Furniture, &c.	150	150	150	188
		Contingencies.				
		Hill Journey Charges	50	...	50	4
		Miscellaneous	150	100	150	107
		Total Contingencies	200	100	200	111
		TOTAL FOREIGN DEPARTMENT PRESS	19,800	16,050	17,030	16,625
		MILITARY DEPARTMENT PRESS.				
		Salaries.				
1	1	Superintendent (500)	6,000	6,000	6,000	6,000
		Establishment.				
4	4	Examiners (less than 200)	5,550		5,340	
6	6	Readers (ditto)	2,350		2,300	
4	4	Clerks (ditto)	2,420		2,420	
84	84	Compositors and Distributors	18,400		18,400	
17	17	Pressmen	1,960		1,960	
5	5	Servants and others	540		540	
			31,220		30,960	
		Deduct—Probable Savings	...		*460*	
			31,220	31,000	30,500	30,537
		Establishment for overtime work	12,000	10,000	10,000	12,461
		Total Establishment	43,220	41,000	40,500	42,998
		Supplies and Services.				
		Purchase of Printing Materials, and Purchase and Repair of Presses, Office Furniture, &c.	3,000	3,000	3,000	1,794
		Contingencies.				
		Miscellaneous	800	800	800	517
		TOTAL MILITARY DEPARTMENT PRESS	53,020	50,800	50,300	51,309
		RESIDENCY PRESS (BANGALORE AND MYSORE).				
		Establishments.				
		Fixed and Temporary Establishment	3,070	2,820	3,000	2,989
		Supplies and Services.				
		Purchase of Printing Materials	...	...	...	161
		Contingencies.				
		Miscellaneous	230	400	370	3,743
		TOTAL RESIDENCY PRESS	3,300	3,220	3,370	6,893
		Total Government Presses	9,90,030	9,37,950	9,30,770	9,41,087

32.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Rewards for proficiency in Oriental Languages, &c.	1,000	1,000	1,000	2,667
Charges for Remittance of Treasure	1,16,850	1,16,580	97,000	1,11,415
Discount on Bills	500	500	500	629
Loss by Exchange on Local Transactions	11,200	30,250	11,200	8,970
Loss on Specie Remittances	...	...	...	45
Subscriptions to Periodicals	1,570	1,500	2,070	1,110
Cost of Books and Publications	30	70	530	554
Donations for Charitable Purposes	7,200	6,700	7,200	6,561
Charges on account of European Vagrants	600	520	600	117
Rewards for Destruction of Wild Animals	880	830	880	754
Petty Establishments	13,600	7,500	8,000	7,977
Special Commissions of Enquiry	14,490	19,490	14,490	36,039
Rents, Rates and Taxes	4,000	20,000	13,800	13,766
Petty Construction and Repairs	100	50	200	...
Loss on Uninsured Shipments	...	...	10,000	...
Miscellaneous and Unforeseen Charges	1,00,350	48,120	1,50,700	7,476
Miscellaneous Refunds	1,200	1,100	1,200	23,966
	2,73,570	2,54,210	3,19,460	
Add or Deduct—For rounding	430	*210*	*460*	
Total Imperial	2,74,000	2,54,000	3,19,000	2,22,046
Local.				
Cost of Books and Publications	20	10	20	25
Donations for Charitable Purposes	...	...	...	89
Rewards for Destruction of Wild Animals	...	...	...	22
Petty Establishments	3,340	2,610	4,560	5,537
Distribution of Opium dues to Native States	740	1,500	1,040	...
Rents, Rates and Taxes	...	90	...	...
Petty Construction and Repairs	500	800	500	...
Miscellaneous and Unforeseen Charges	1,300	1,010	1,060	994
Miscellaneous Refunds	...	...	...	39
	5,900	6,020	7,180	
Add or Deduct—For rounding	100	*20*	*180*	
Total Local	6,000	6,000	7,000	6,706
TOTAL	2,80,000	2,60,000	3,26,000	2,28,752

36.—REDUCTION OF DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Actuals, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Reduction of Debt	52,45,000	43,35,000	...	...
TOTAL	52,45,000	43,35,000	...	...

38.—STATE RAILWAYS: INTEREST ON DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Debt	2,38,00,000	2,27,36,000	2,28,54,000	2,21,61,206
TOTAL	2,38,00,000	2,27,36,000	2,28,54,000	2,21,61,206

42.—IRRIGATION—MAJOR WORKS: INTEREST ON DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Debt	56,49,000	54,83,000	55,08,000	53,25,164
TOTAL	56,49,000	54,83,000	55,08,000	53,25,164

45.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Civil Buildings—				
Original Works	62,000	60,000	42,000	...
Communications—				
Repairs	5,020	5,020	5,020	5,025
	67,020	65,020	47,020	
Deduct—For rounding	20	20	20	
Total Imperial	67,000	65,000	47,000	5,025
Local.				
In charge of Civil Officers—				
Civil Buildings—				
Original Works	300	...	300	2,131
Repairs	2,020	450	1,470	7,442
Total Civil Buildings	2,320	450	1,770	9,573
Communications—				
Repairs	980	...	1,980	2,905
Miscellaneous Public Improvements—				
Original Works	5,000	5,000	9,500	5,075
Repairs	...	6,800	6,500	2,122
Total Miscellaneous Public Improvements	5,000	11,800	16,000	7,197
Establishment	540	270	540	1,295
Tools and Plant	200	...	200	177
Miscellaneous—				
Roadside Arboriculture	...	200	...	15
	9,040	12,720	20,490	
Add or Deduct—For rounding	40	280	490	
Total Local	9,000	13,000	20,000	21,162
TOTAL	76,000	78,000	67,000	26,187

INDIA

APPENDIX TO THE BUDGET ESTIMATE FOR 1890-91.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty Establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—Land Revenue—		
Charges of District Administration—		
Kanungo Establishments (Imperial, Local)	21	Ajmere.
Revenue Establishment—Maunpur District (a)	21	Indore.
Ditto Port Blair (a)	21	Port Blair.
Survey and Settlement—		
Survey and Settlement Parties	22	Coorg.
Expenditure against Quetta Assigned Revenue—		
Political, Magisterial and Legal Establishment (a)	22	Quetta.
Forest Establishment (a)	22	,,
Expenditure against Bori Valley Revenue (a)	19	,,
Expenditure against Khetran Land Revenue (a)	19	,,
Expenditure against Kelat Land Revenue	19	,,
4.—Opium—		
Opium Agencies and Establishments	23	Indore.
5.—Salt—		
Preventive Establishment—		
Temporary Establishment	25	Sambhur.
10.—Assessed Taxes—		
Collection of Income Tax (a)	27	Ajmere.
11.—Forest—		
General Direction	28	Calcutta and Simla.
15.—Post Office—		
Direction	32	Calcutta.
Office of Account and Audit	33	,,
Presidency and District Offices (b)	33	Calcutta and different districts.
Conveyance of Mails—		
Roads, Ferry, &c., Establishments (a)	34	...
District Post Establishments (Local)	36	Ajmere.
Post Office Miscellaneous—		
Printing Establishments (a)	36	In different districts.
16.—Telegraph—(No details in Estimate)	38	
17.—Mint—		
Mint and Assay Masters' Establishment	38	Calcutta.
18.—General Administration—		
Staff and Household of the Governor-General	40	Calcutta and Simla.
Executive Council	41	
Legislative Council	41	
Civil Secretariats	42	
Military Secretariat	45	
Public Works Secretariat	45	
Commissioners	46	Ajmere.
Civil Offices of Account and Audit	46	Calcutta.
Public Works Office of Account and Audit	48	Calcutta and Simla.
Currency Department	48	Calcutta.
Reserve Treasury	49	
General Establishment of Local Funds (a)	40	Ajmere and Coorg.
19A.—Law and Justice—Courts of Law—		
Law Officers	50	Ajmere.
Courts of Small Causes	51	Indore.
19B.—Law and Justice—Jails—		
Jails—		
Lock-ups	53	Ajmere.
Jail Manufactures—		
Establishments (a)	54	Ajmere and Coorg.
Convict Establishments	54	Port Blair.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
20.—Police—		
Special Police—		
Bori Valley Police	61	Beluchistan (Quetta).
Railway Police—		
Sind-Pishin State Railway Police	61	Ditto.
Rajputana-Malwa State Railway Police	62	Indore and Rajputana.
Thuggee and Dacoity	64	Jubbulpore, Haiderabad, Indore Ajmere, Simla.
Cattle Pounds (Local)	65	Ajmere.
21.—Marine—(No details in Estimate)	66	
22.—Education—		
Government Colleges, General—		
Boarding—house Establishment	67	Ajmere.
Government Schools, Special (Local)	69	Ditto.
23.—Ecclesiastical—		
Ecclesiastical Establishments—		
Church of England (Presidency)	70	Calcutta.
24.—Medical—		
Medical Establishments—		
Superintendence	73	Calcutta.
Reserve Medical Subordinates (a)	73	Rajputana.
Sanitation and Vaccination (Imperial)—		
Sanitary Commissioner	74	Calcutta.
Sanitation and Vaccination (Local)	75	Ajmere.
Lunatic Asylum	75	
25.—Political—		
Charges on North-West Frontier (a)	78	Khorassan.
26.—Scientific and other Minor Departments—		
Imperial—		
Survey of India—		
Controlling and Administrative Staff	83	Calcutta and Simla.
Head Quarters Offices	83	Do.
Survey Parties	87	In different districts.
Botanical Survey	88	Saharanpur (N.-W. P.)
Geological Survey and Museums (b)	89	Calcutta.
Meteorological Department	90	In different districts.
Archæological Department	91	Calcutta and Simla.
Central Museum	91	Calcutta.
Government Bull and Stallion Charges	92	As noted in the Estimate.
Veterinary Charges	95	Lahore.
Registration of Railway Traffic	95	Ajmere.
Provincial Statistics	95	Ajmere and Coorg.
Examinations	95	Calcutta.
Local—		
Botanical and other Public Gardens (a)	80	Ajmere and Gwalior.
Provincial Statistics (a)	80	Coorg.
30.—Stationery and Printing—		
Government Presses—		
Central Press	99	Calcutta.
Private Secretary's Press	100	Calcutta and Simla.
Branch Press	100	Simla.
Foreign Department Press	101	Calcutta and Simla.
Military Department Press	101	
Residency Press (a)	101	Bangalore, Coorg and Maisur.
32.—Miscellaneous—		
Petty Establishments (Imperial and Local) (a)	102	In different districts.
45.—Civil Works—		
In charge of Civil Officers (Local)—		
Establishment (a)	103	Ditto.

(a) Numerical Strength of these Establishments is not given in the Estimate.
(b) Ditto ditto ditto partly given in the Estimate.

Statement showing the Numerical Strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	3.—LAND REVENUE. CHARGES OF DISTRICT ADMINISTRATION. General Establishments. Officers. Commissioners.	Assistant Commissioners.	Extra Assistant Commissioners.	Establishment. Clerks (200 and over), English Department.	Clerks (less than 200), English Department.	Clerks (10 to 190), Vernacular Department.	Servants.	Sub-Divisional Establishments. Officers. Tehsildars (100 to 250).	Establishment. Naib Tehsildars, Deputy Amildar and Subadars (10 to 80).	Clerks, Munshees and Moburirs (10 to 150).	Servants.	6.—STAMPS. Charges for the sale of General Stamps. District Charges. Establishment. Clerk (less than 200).
1	Ajmere and Merwara	1	2	3	1	14	35	37	3	2	12	47	1
2	Bangalore	...	...	...	...	...	...	...	...	1	2	14	...
3	Beluchistan (Quetta)	...	...	...	...	...	...	...	3	35	...	62	...
4	Coorg	1	1	...	...	41	2	35	6	...	97	141	...
5	Indore	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	2	3	3	1	55	37	72	12	38	111	264	1

Reference Number.	DIVISIONS.	5.—SALT. NORTHERN INDIA SALT DEPARTMENT. Salaries, Establishments and Contingencies. Officers. Commissioner.	Deputy Commissioner.	Assistant Commissioners.	Personal Assistant to Commissioner.	Superintendent of Mandi Mines.	Establishment. Clerks (200 & over).	Clerks (less than 200).	Vernacular Clerks.	Treasurers.	Jamadars.	Peons.	Sweepers & Bhistis.	Preventive Establishments. Superintendents From 400 to 500.	From 300 to 400.	From 200 to 300.	At 150.	Inspectors (from 30 to 70).	Darogas (from 40 to 80).	Kotegushts (12 & 15).	Eng. & Ver. Clerks (from 15 to 30).	Lambardars (6).	Weighmen (from 7 to 12).	Havildars (10 & 12).	Jamadars (from 8 to 10).	Peons (6 and 7).	Gardeners & others.	Hospital Assistants and Native Doctors.	Compounders and Dressers.	Cook, Bearers and Sweepers.	Reference Number.
1	Central Office (Agra)	1	1	...	1	...	1	13	...	...	1	10	1	...	...	..	...	..	...	...	...	..	...	...	...	...	..	...	...	..		1
2	Mines	...	...	1	...	1	1	6	5	...	2	12	1	4	7	3	1	14	5	20	22	14	12	10	82	1,011	...	1	2	1		2
3	Internal Branch	...	...	2	...	...	...	9	11	...	2	10	2	3	7	7	...	72	...	34	38	...	...	...	81	972	...	...	...	...		3
4	Sambhar Lake	...	...	1	...	...	1	9	4	1	2	10	1	5	3	2	...	19	...	5	18	.	...	...	34	240	20	1	1	4		4
	Rajputana Salt Sources—																															
5	Didwana Lake	.	...	1	...	...	...	4	...	...	1	5	1	...	...	1	...	2	...	2	2	...	...	...	6	49	...	1	1	...		5
6	Pachbudra	...	...	1	...	...	...	2	2	1	2	6	1	...	2	1	...	6	...	7	3	...	...	...	29	190	...	1	2	1		6
7	Phaloudi	...	...	...	...	...	...	1	...	...	1	8	...	...	1	...	...	1	...	...	...	...	...	...	5	28	...	1	1	...		7
	TOTAL	1	1	6	1	1	3	44	22	2	11	61	7	12	20	14	1	114	5	68	83	14	12	10	237	2,490	20	5	7	6		

Reference Number.	DISTRICTS.	19A.—LAW AND JUSTICE—COURTS OF LAW. Judicial Commissioner. Establishment. Registrar.	Clerks.	Servants.	Civil and Sessions Courts. General Establishment. Officers. Civil and Sessions Judge.	Subordinate Judge.	Munsiffs.	Establishment. Clerks (less than 200).	Servants.	Process-serving Establishments. Establishment. Nazirs.	Naib Nazirs.	Amins.	Process-servers.	Stamp Vendor.	Criminal. Officers. District Magistrates.	Cantonment Magistrate.	2nd Magistrate.
1	Ajmere and Merwara	...	...	...	...	1	...	6	1	1	5	...	95	...	...	1	...
2	Bangalore	1	2	2	1	...	...	10	13	1	1	...	14	1	1	...	1
3	Beluchistan (Quetta)	...	...	...	...	...	1	2	4	1	...	...	4	...	...	1	...
4	Coorg	(a)	(a)	(a)	...	...	2	8	6	...	...	15	53	...	1	...	...
5	Indore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(b)2	...
6	Nowgong (Bundelkhund)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	1	2	2	1	1	3	26	24	3	6	15	166	1	2	4	1

(a) Registrar's duties are performed by the Registrar and his establishment of the Mysore Chief Judge's Court on an allowance of R168-5 per month.
(b) Includes 1 Assistant Cantonment Magistrate.

in each District, included in the Budget Estimate for 1890-91.

7.—EXCISE. COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—IMPERIAL. District Establishment. Office Establishment. Clerks.	Office Establishment. Servants.	Distillery Establishment. Inspector.	Distillery Establishment. Sub-Inspectors.	Distillery Establishment. Darogas and Jemadar.	Distillery Establishment. Clerk.	Distillery Establishment. Police Guards.	Distillery Establishment. Servants and Peons.	12.—REGISTRATION. DISTRICT CHARGES. Establishment. Registrar General's Office Establishment. Clerks.	Registrar General's Office Establishment. Servant.	District Regr.'s Office Estabt. Clerk.	Sub-Registrar's Office Establishment. Clerks.	Sub-Registrar's Office Establishment. Servant.	15.—POST OFFICE. DISTRICT POST ESTABLISHMENTS, IMPERIAL. Establishment. Inspectors.	Sub-Post Masters, Village Post Masters.	Clerks and Moburirs.	Overseers.	Duffadars and Jemadars.	Postmen and Runners.	Branch Post Masters.	Reference Number.
1	7	(a) 1	(a) 2	(a) 5	...	(a) 4	(a) 12	1	1	...	...	...	...	...	2	1	...	36	8	1
...	...	...	...	...	...	...	...	...	...	...	3	1	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	..	...	56	...	...	3
2	3	...	...	1	1	...	4	1	...	1	3	...	1	3	...	1	...	57	16	4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	5
3	10	1	2	6	1	4	16	2	1	1	6	1	2	3	2	2	56	93	24	

Reference Number.	DIVISIONS.	11.—FOREST. B.—ESTABLISHMENTS. Officers. Deputy Conservators.	Deputy Director.	Sub-Assistant Conservator.	Superintendent, Forest Surveys.	Instructor, Forest School.	Subordinate Forest and Depôt Establishment. Surveyor (200 and over).	Surveyors (less than 200)	Rangers (less than 200).	Foresters.	Hospital Assistant.	Forest Guards.	Office Establishment. Museum Keeper and Assistants.	Clerks (less than 200).	Hospital Assistant.	Servants, Peons, &c.	Reference Number.
1	Ajmere and Merwara	...	...	1	...	...	...	...	1	6	...	39	...	4†	...	3	1
2	Andamans	1	...	...	...	...	...	...	1	3*	...	...	...	3	...	...	2
3	Beluchistan (Quetta)	1	...	...	...	...	...	...	(c)	2	...	(b) 28	...	1	...	1	3
4	Coorg	1	...	...	...	...	...	...	3	13	...	(d) 79	...	(e) 5	...	5	4
5	Forest School (Dehra Dun)	...	1	...	..	1	...	...	...	...	...	...	4	1	1	3	5
6	Forest Surveys	1	...	...	1	...	...	7	...	...	1	...		1‡	1	5	6
7	Indore	...	...	...	...	...	...	...	...	4	...	7	...	2	...	...	7
	TOTAL	4	1	1	1	1	.	7	5	28	1	153	4	17	2	17	

COURTS. Establishment. Sheristadars, Clerks, and others.	Servants.	19B.—LAW AND JUSTICE—JAILS. JAILS. District Jails—Imperial. Officers. Jailors and Jail Darogas.	Clerical Establishment. Clerks and Mohurirs.	Warder Establishment. Warders.	Menial and other Establishment. Jail Teacher.	Jail watchmen and others.	Servants.	Hospital charges. Native Doctor (35).	Compounders.	District Jails—Local. Establishment. Servants.	Reference Number.
13	5	1	3	...	1	39	2	1	...	...	1
13	16	.	...	...	...	...	.	...	...	...	2
2	4	2	2	...	...	29	2	...	2	...	3
13	11	1	1	2	...	12	...	...	...	...	4
5	3	...	...	...	...	..	...	...	...	...	5
...	...	...	...	...	...	...	...	...	...	3	6
46	39	4	6	2	1	80	4	1	2	3	

(a) Included in the item of "Portion of charges borne by Government for Preventive Establishment" in the Consolidated Budget.
(b) 20 Temporary and 2 Depôt Peons. (c) 1 Temporary. (d) 6 Temporary. (e) 1 Temporary.
* Includes 1 Elephant Jemadar. † Includes 1 Mohurir. ‡ Recorder.

Statement showing the Numerical Strength of the Sanctioned Establishments

22.—EDUCATION.

Reference Number.	Districts.	Inspection. Officers. Inspectors (40 to 750).	Inspection. Officers. Dy. Inspectors (40 to 80).	Inspection. Establishment. Sub Dy. Inspr. (30).	Inspection. Establishment. Clerks.	Inspection. Establishment. Servants.	Inspection. Establishment. Establt. of Inspr. of the Govt. Schools Lower class.	Government Colleges, General. Officers. Principals.	Government Colleges, General. Officers. Head Master.	Government Colleges, General. Establishment. Masters and Teachers.	Government Colleges, General. Establishment. Librarian and English Clerk.	Government Colleges, General. Establishment. Servants.	Government Schools, General—Imperial. Secondary Schools for B. & G (Eng. & Vernar.) Officers. Head Master.	Government Schools, General—Imperial. Secondary Schools for B. & G (Eng. & Vernar.) Establishment. Masters and Teachers.	Government Schools, General—Imperial. Secondary Schools for B. & G (Eng. & Vernar.) Establishment. Servants.	Government Schools, General—Imperial. Primary Schools for B. & G. Establishment. Masters and Teachers.	Government Schools, General—Imperial. Primary Schools for B. & G. Establishment. Servant.	Govt. Schools, General—Local. Establishment. Masters and Teachers.	Govt. Schools, General—Local. Establishment. Servants.	Government Schools, Special. Training Schools. Establishment. Training Master (30).	Government Schools, Special. Training Schools. Establishment. Teacher (20).	Government Schools, Special. Training Schools. Establishment. Pupil Teachers.	Government Schools, Special. Training Schools. Establishment. Students.	Ecclesiastical Establishments. Church of England. Officers. Chaplains.	Ecclesiastical Establishments. Church of England. Establishment. Clerks.	Ecclesiastical Establishments. Church of England. Establishment. Servants.	Ecclesiastical Establishments. Church of Scotland. Officers. Chaplain.	Ecclesiastical Establishments. Church of Scotland. Establishment. Clerk.	Ecclesiastical Establishments. Church of Scotland. Establishment. Servants.	Cemetery Estbt. Establishment. Care-takers in ch. of Cemeteries.	Reference Number.
1	Ajmere and Merwara	1	2	...	2	1	1	1	1	15	1	15	...	16	6	31	1	87	...	...	1	26	...	1	1	4	...	...	...	6	1
2	Bangalore	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
3	Beluchistan (Quetta)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1	...	...	...	3	3
4	Bhopal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	4
5	Coorg	1	1	...	4	4	...	...	...	...	...	...	1	18	4	94	...	...	...	1	...	...	13	1	...	1	...	...	...	1	5
6	Gwalior	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	6
7	Haiderabad	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	2	11	1	1	3	9	7
8	Indore	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	1	1	5	...	...	1	5	8
9	Nowgong (Bundelkhund)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	..	2	...	...	...	1	9
10	Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	2	10
	Total	3	3	1	6	6	1	2	1	15	1	15	1	34	10	125	1	93	...	1	1	26	13	10	5	26	1	1	4	29	

20.—POLICE.

Reference Number.	Districts.	District Executive Force—Imperial. District Police. (a) Officers. Dist. Superintendents.	Police Force. Inspectors (115 to 200).	Police Force. Dy. Inspectors (40 to 80).	Police Force. Sub-Inspectors.	Police Force. Sergeants.	Police Force. Mounted Sergeants (25 to 35).	Police Force. Foot Sergeants (15 to 25).	Police Force. Jemadar (50).	Police Force. Hd. Constables (10 to 30).	Police Force. Mounted Constables (20 to 31).	Police Force. Constables (7 to 12).	Police Force. Sowars (20 to 25).	Establishment. Clerks.	Establishment. Servants.	Establishment. Hospital Establ.	Other Police. Special Guards. Hd. Constables.	Special Guards. Constables.	Special Guards. Drill Instructor.	D. E. F. Local. District Police. Police Force. Duffadars, &c.	Police Force. Constables, &c.	Reference Number.
1	Ajmere and Merwara	1	3	...	12	...	...	...	...	65	40	312	...	...	1	4	2	7	1	...	...	1
2	Bangalore	1	4	...	2	49	...	...	...	16	...	248	...	...	3	...	...	...	...	...	...	2
3	Beluchistan (Quetta)	...	1	8	...	...	66	12	1	27	4	371	60	8	6	3	...	...	...	...	...	3
4	Coorg	...	1	...	1	...	...	...	...	25	...	161	...	...	...	...	...	...	...	...	...	4
5	Gwalior	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	2	5
6	Haiderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6
7	Indore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	59	...	7
8	Maisur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
9	Nowgong (Bundelkhund)	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	26	...	9
10	Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
11	Simla	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
	Total	2	9	8	15	49	66	12	1	133	44	1092	60	8	10	7	2	7	1	89	2	

(a) Includes Police Force charged against Special Allotment—Beluchistan-Quetta.

24.—MEDICAL.

Reference Number.	Districts.	Medical Establishment. Dist. Medical Officers. Officers. Civil Surgeons.	Medical Establishment. Dist. Medical Officers. Officers. Asst. Surgeons.	Medical Establishment. Dist. Medical Officers. Establishment. Clerks.	Medical Establishment. Dist. Medical Officers. Establishment. Servant.	Hospitals and Dispensaries. Establishment. Imperial. Hospl. Assistants.	Imperial. Compounders & Dressers.	Imperial. Clerk.	Imperial. Medical Pupils.	Imperial. Servants.	Local. Hospital Assist.	Local. Clerks.	Local. Compounders & Dressers.	Local. Servants.	Sanitation & Vacn.—Impl. Vaccination. Establishment. Native Superintendent.	Vaccine Inspector.	Vaccinators.	Reference Number.
1	Ajmere and Merwara	1	1	...	...	7	3	...	...	3	1	1	4	19	1	...	4	1
2	Bangalore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
3	Beluchistan (Quetta)	1	...	...	...	7	6	1	...	8	...	...	...	...	...	...	2	3
4	Coorg	1	...	...	...	(b)3	...	...	...	2	...	...	...	1	...	1	7	4
5	Gwalior	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5
6	Haiderabad	...	...	...	...	1	...	...	1	1	...	...	...	...	...	...	...	6
7	Indore	...	...	1	...	...	...	...	...	...	2	1	1	1	...	...	...	7
8	Maisur	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	8
9	Nowgong (Bundelkhund)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9
10	Rajputana	...	...	1	...	2	...	...	2	...	...	...	...	...	...	...	...	10
11	Simla	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	11
	Total	3	2	3	1	20	9	1	3	14	3	2	5	21	1	1	13	

(b) Of this one is a Native Doctor.

in each District, included in the Budget Estimate for 1890-91.—concld.

AGENCIES.	25.—POLITICAL. POLITICAL AGENTS. Officers. Agents to the Governor General.	Assistant Agents to the Governor General.	Residents.	Assistant Residents.	Political Agents.	Assistant Political Agents.	Vice-Consuls.	Attachés.	Surgeons.	Assistant Surgeon.	Cantonment Magistrate.	Treasury Officer.	Superintendent of Moghas.	Establishment. Clerks (200 and over).	Clerks (less than 200).	News-writers.	Servants.	Cantonment Magistrate's Establishment.	Jail Establishment.	Police Establishment.	Medical Establishment.	Steam-cutter and Boat Establishment.
Beluchistan (Quetta)	1	7	...	...	5	2	...	...	1	1	...	1	...	4	59	10	57	...	...	...	22	...
Bhopal	...	...	...	...	1	...	...	...	...	...	...	...	...	1	14	...	6	...	...	...	4	...
Bushire	...	...	1	3	...	...	.	...	1	...	...	...	...	...	13	...	13	...	...	18	1	9
Cabul	...	...	...	...	(a) 1	...	...	...	...	...	...	...	...	..	2	...	14	...	...	17(b)	2	...
Chiengmai	...	...	...	...	..	...	1	...	...	...	...	...	...	...	3	...	12	...	...	...	...	...
Gwalior	...	...	1	...	...	...	...	...	...	...	...	...	...	1	8	...	10	1	...	...	3	...
Haidcrabad	...	...	1	2	...	...	...	...	1	...	...	...	...	...	18	...	12	...	...	...	2	...
Hodieda and Kamaran	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	2	...	...	...	...	...
Indore—																						
Indore Agency	1	4	...	...	...	...	...	1	1	...	...	..	...	3	31	...	25	...	14	...	4	...
Bhopawar Agency	...	...	.	...	1	...	...	...	...	...	..	...	...	..	7	...	4	...	2	58	3	..
Western-Malwa Agency	..	...	...	...	1	..	..	...	...	...	...	...	...	...	5	...	5	...	7	...	...	...
Goona Agency	...	...	...	...	...	1	...	...	...	...	..	...	...	...	...	...	...	...	5	...	...	...
Baghelkhund Agency	...	...	...	...	1	...	...	...	1	...	...	...	...	...	3	...	4	...	5	...	4	...
Jedda	...	...	...	...	...	..	1	...	...	...	...	...	...	...	...	...	(c) 1	...	...	...	3	...
Maisur	...	...	1	1	...	..	...	..	1	...	...	...	...	1	23	...	36	...	...	...	..	...
Muskat	...	...	...	..	1	...	...	..	1	...	...	...	...	...	4	...	8	...	...	...	3	...
Nepaul	...	...	1	...	...	...	...	...	1	...	...	...	..	1	4	...	8	...	...	...	3	...
Nowgong (Bundelkhund)	...	...	...	...	1	...	...	...	...	...	1	...	...	...	17	...	9	7	7	7	4	..
Persia	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	4	...	...	...	...	...	...
Rajputana—																						
Rajputana Agency	1	4	...	...	...	..	...	1	1	...	...	...	...	3	12	...	32	...	5	...	6	...
Mewar Agency	...	...	1	...	...	...	...	...	1	...	...	...	...	1	6	...	9	...	...	...	2	...
Jeypore Residency	...	...	1	...	...	...	...	...	1	...	...	...	...	1	4	...	8	...	...	...	5	...
Western Rajputana State Agency	...	...	1	...	...	...	...	...	1	...	...	...	...	...	6	...	9	...	...	...	5	...
Harowtee and Tonk Agency	...	...	...	...	1	...	...	...	...	...	...	...	...	...	4	...	7	...	...	...	4	...
Eastern States Agency	...	...	...	...	1	...	...	...	...	...	...	...	...	...	4	...	7	...	...	...	...	...
Ajmere Assistancy	...	1	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...
Kherwara Assistancy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	7	...	...	...	...	...
Kotra Assistancy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	4	...	...	...	1	...
Banswara Assistancy	...	...	...	...	...	...	...	...	...	...	...	...	1	...	3	...	6	...	...	...	...	...
Turkish Arabia	...	...	1	...	...	1	...	...	1	...	...	...	...	1	11	...	17	...	...	...	...	3
TOTAL	3	16	9	6	14	4	3	2	13	1	1	1	1	17	269	14	332	8	45	100	81	12

(a) British Agent at Cabul. (b) Escort.
(c) Cavass.

CENTRAL PROVINCES.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1890-91.

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE & RECEIPTS.	Reference to Detailed Estimate.	Budget, 1890-91.				Revised, 1889-90.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
Civil Heads.	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Land Revenue	6	30,34,000	36,19,000	...	66,53,000	27,19,000	38,81,000	...	66,00,000	1
II.—Opium	6	2,20,000	...	...	2,20,000	2,24,000	...	...	2,24,000	2
IV.—Stamps	6	3,94,000	11,82,000	...	15,76,000	3,98,000	11,92,000	...	15,90,000	3
V.—Excise	7	19,13,000	6,37,000	...	25,50,000	19,13,000	6,37,000	...	25,50,000	4
VI.—Provincial Rates	7	...	2,00,000	7,14,000	9,14,000	...	2,07,000	6,41,000	8,48,000	5
VIII.—Assessed Taxes	7	2,25,000	2,25,000	...	4,50,000	2,25,000	2,25,000	...	4,50,000	6
IX.—Forest	7	6,08,000	6,07,000	...	12,15,000	5,69,000	5,69,000	...	11,38,000	7
X.—Registration	8	49,000	49,000	...	98,000	48,000	48,000	...	96,000	8
XI.—Tributes from Native States	8	2,38,000	...	...	2,38,000	2,56,000	...	...	2,56,000	9
XII.—Interest	8	...	30,000	...	30,000	...	15,000	...	15,000	10
XIII.—Post Office	9	...	8,000	...	8,000	...	8,000	...	8,000	11
XVIA.—Law and Justice—Courts of Law	9	...	1,29,000	...	1,29,000	...	1,35,000	...	1,35,000	12
XVIB.—Law and Justice—Jails	9	...	3,47,000	...	3,47,000	...	3,34,000	...	3,34,000	13
XVII.—Police	9	...	30,000	1,47,000	1,77,000	...	38,000	1,51,000	1,89,000	14
XIX.—Education	10	...	1,39,000	9,000	1,48,000	..	1,38,000	8,000	1,46,000	15
XX.—Medical	10	...	4,000	9,000	13,000	...	4,000	8,000	12,000	16
XXI.—Scientific and other Minor Departments	10	...	11,000	5,000	16,000	...	11,000	5,000	16,000	17
XXII.—Receipts in aid of Superannuation, &c.	10	49,000	12,000	...	61,000	50,000	12,000	...	62,000	18
XXIII.—Stationery and Printing	11	1,000	17,000	...	18,000	1,000	16,000	...	17,000	19
XXV.—Miscellaneous	11	2,000	33,000	45,000	80,000	2,000	34,000	48,000	84,000	20
XXXII.—Civil Works	11	...	8,000	73,000	81,000	...	15,000	72,000	87,000	21
Total Civil Heads		67,33,000	72,87,000	10,02,000	1,50,22,000	64,05,000	75,19,000	9,33,000	1,48,57,000	22
Departmental Heads. For Details, see separate Estimates.										
VIII.—Assessed Taxes										23
XII.—Post Office										24
XXVI.—State Railways (Gross Receipts)		42,70,000	...	..	42,70,000	32,50,000	...	...	32,50,000	25
XXXI.—Military Works		3,000	...	...	3,000	4,000	...	...	4,000	26
XXXII.—Civil Works		...	54,000	...	54,000	...	54,000	...	54,000	27
Total Departmental Heads		42,73,000	54,000	...	43,27,000	32,54,000	54,000	...	33,08,000	28
TOTAL REVE. & RECEIPTS		1,10,06,000	73,41,000	10,02,000	1,93,49,000	96,59,000	75,73,000	9,33,000	1,81,65,000	29

(a) These totals do not include Departmental figures under Assessed Taxes

Net Increase of Revenue and Receipts

FOR THE YEAR 1890-91.

REVENUE AND RECEIPTS.

No. of Item.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial	Local.	Total.	Imperial.	Provincial.	Local.	Total	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.
1	30,43,000	34,26,000	...	64,69,000	27,01,165	36,08,166	...	63,09,331	53,000	...
2	2,07,000	...	...	2,07,000	2,13,102	...	...	2,13,102	...	4,000
3	3,97,000	11,93,000	...	15,90,000	3,93,797	11,81,390	...	15,75,187	...	14,000
4	18,38,000	6,12,000	...	24,50,000	18,33,101	6,11,034	...	24,44,135	...	...
5	...	1,73,000	6,36,000	8,09,000	...	1,68,391	6,35,776	8,04,167	66,000	...
6	2,04,000	2,03,000	...	4,07,000	2,06,888	2,06,889	...	4,13,777	...	...
7	5,96,000	5,95,000	...	11,91,000	5,90,203	5,90,202	...	11,80,405	77,000	...
8	47,000	47,000	...	94,000	47,769	47,769	...	95,538	2,000	...
9	2,31,000	...	...	2,31,000	2,15,594	...	...	2,15,594	...	18,000
10	...	14,000	...	14,000	14	14,771	194	14,979	15,000	...
11	...	8,000	...	8,000	...	5,378	...	5,378	...	...
12	...	1,24,000	...	1,24,000	...	1,35,313	...	1,35,313	...	6,000
13	...	3,58,000	...	3,58,000	...	3,02,712	...	3,02,712	13,000	...
14	...	29,000	1,42,000	1,71,000	...	37,306	1,51,454	1,88,760	...	12,000
15	...	1,48,000	7,000	1,55,000	...	1,38,783	11,481	1,50,264	2,000	...
16	...	4,000	8,000	12,000	...	3,772	8,559	12,331	1,000	...
17	...	11,000	4,000	15,000	...	11,320	4,403	15,723	...	...
18	55,000	13,000	...	68,000	64,033	13,114	...	77,147	...	1,000
19	1,000	7,000	...	8,000	1,335	8,064	...	9,399	1,000	...
20	1,000	28,000	48,000	77,000	2,087	35,268	49,991	87,346	...	4,000
21	...	17,000	63,000	80,000	...	17,170	69,816	86,986	...	6,000
22	66,20,000	70,10,000	9,08,000	1,45,38,000	62,69,088	71,36,812	9,31,674	1,43,37,574	2,30,000	65,000
23	...	..	..	...	*13,714*	...	...	*13,714*	...	...
24	...	...	...	...	*5,30,131*	...	...	*5,30,131*	...	...
25	39,10,000	...	...	39,10,000	26,97,812	...	...	26,97,812	10,20,000	...
26	3,000	...	...	3,000	3,160	...	...	3,160	...	1,000
27	...	50,000	...	50,000	34	63,690	...	63,724	...	...
28	39,13,000	50,000	...	39,63,000	(a)27,01,006	63,690	...	(a)27,64,696	10,20,000	1,000
29	1,05,33,000	70,60,000	9,08,000	1,85,01,000	89,70,094	72,00,502	9,31,674	1,71,02,270	12,50,000	66,000
									11,84,000	

and Post Office, which are shown in the Estimates under "India General."

in 1890-91, Rs. 11,84,000.

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1890-91. Imperial.	Provincial.	Local.	Total.	Revised, 1889-90. Imperial.	Provincial.	Local.	Total.	No. of Item.
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	12	6,000	13,000	...	19,000	6,000	15,000	...	21,000	1
2.—Assignments and Compensations	12	64,000	4,000	...	68,000	64,000	4,000	...	68,000	2
3.—Land Revenue	13	...	13,04,000	4,02,000	17,06,000	...	12,36,000	3,48,000	15,84,000	3
6.—Stamps	16	9,000	29,000	...	38,000	9,000	28,000	...	37,000	4
7.—Excise	16	49,000	16,000	...	65,000	45,000	15,000	...	60,000	5
10.—Assessed Taxes	17	...	1,000	...	1,000	1,000	...	...	1,000	6
11.—Forest	18	4,00,000	4,00,000	...	8,00,000	3,65,000	3,65,000	...	7,30,000	7
12.—Registration	19	22,000	22,000	...	44,000	22,000	21,000	...	43,000	8
13.—Interest on Ordinary Debt	20	...	28,000	...	28,000	1,000	17,000	...	18,000	9
14.—Interest on other Obligations	20	2,000	...	...	2,000	2,000	...	...	2,000	10
15.—Post Office	20	...	58,000	...	58,000	...	58,000	...	58,000	11
18.—General Administration	20	59,000	3,61,000	29,000	4,49,000	63,000	3,58,000	30,000	4,51,000	12
19A.—Law and Justice—Courts of Law	23	...	7,59,000	...	7,59,000	...	7,25,000	...	7,25,000	13
19B.—Law and Justice—Jails	26	...	6,12,000	...	6,12,000	...	6,13,000	...	6,13,000	14
20.—Police	28	6,000	13,32,000	62,000	14,00,000	6,000	12,84,000	56,000	13,46,000	15
22.—Education	33	...	4,89,000	1,87,000	6,76,000	...	4,56,000	1,79,000	6,35,000	16
23.—Ecclesiastical	39	45,000	...	...	45,000	48,000	...	...	48,000	17
24.—Medical	40	...	2,91,000	56,000	3,47,000	...	2,62,000	54,000	3,16,000	18
25.—Political	43	...	16,000	...	16,000	...	11,000	...	11,000	19
26.—Scientific and other Minor Departments	43	60,000	47,000	13,000	1,20,000	...	40,000	11,000	51,000	20
27.—Territorial and Political Pensions	45	2,82,000	...	...	2,82,000	2,83,000	...	...	2,83,000	21
29.—Superannuation Allowances and Pensions	46	...	2,09,000	1,000	2,10,000	...	2,39,000	2,000	2,41,000	22
30.—Stationery and Printing	46	...	1,63,000	3,000	1,66,000	...	1,53,000	2,000	1,55,000	23
32.—Miscellaneous	47	4,000	46,000	10,000	60,000	4,000	42,000	9,000	55,000	24
45.—Civil Works	48	...	4,000	2,29,000	2,33,000	...	4,000	1,30,000	1,34,000	25
		10,08,000	62,04,000	9,92,000	82,04,000	9,19,000	59,46,000	8,21,000	76,86,000	26
Add—Provincial and Local Surpluses										27
Deduct—Provincial and Local Deficits		...	*6,65,000*	*1,78,000*	*8,43,000*	...	*3,13,000*	*6,000*	*3,19,000*	28
Total Civil Heads		10,08,000	55,39,000	8,14,000	73,61,000	9,19,000	56,33,000	8,15,000	73,67,000	29
DEPARTMENTAL HEADS. For Details, see separate Estimates.										
15.—Post Office		...	...	...	...	...	...	...	...	30
38.—State Railways: Working Expenses		30,30,000	...	...	30,30,000	24,55,000	...	...	24,55,000	31
Interest on capital deposited by Companies		1,94,000	...	...	1,94,000	1,94,000	...	...	1,94,000	32
39.—Guaranteed Companies: Surplus Profits, &c.		91,000	...	...	91,000	83,000	...	...	83,000	33
41.—Miscellaneous Railway Expenditure		...	...	...	...	...	...	...	...	34
44.—Military Works		1,00,000	...	...	1,00,000	1,47,000	...	...	1,47,000	35
45.—Civil Works		36,000	17,50,000	2,40,000	20,26,000	12,000	18,58,000	2,00,000	20,70,000	36
Total Departmental Heads		34,51,000	17,50,000	2,40,000	54,41,000	28,91,000	18,58,000	2,00,000	49,49,000	37
TOTAL EXPENDITURE		44,59,000	72,89,000	10,54,000	1,28,02,000	38,10,000	74,91,000	10,15,000	1,23,16,000	38

(a) These totals do not include Departmental figures under Post Office

Net Increase of Expenditure

The following is the estimated cost of collecting

Land Revenue
Stamps
Excise

FOR THE YEAR 1890-91.

OF EXPENDITURE.

No. of Item.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,000	13,000	...	19,000	6,062	15,004	436	21,502	...	2,000
2	64,000	4,000	...	68,000	65,851	3,282	...	69,133	...	...
3	...	13,07,000	3,48,000	16,55,000	...	11,89,046	2,88,740	14,77,786	1,22,000	...
4	10,000	31,000	...	41,000	11,758	35,274	...	47,032	1,000	...
5	57,000	19,000	...	76,000	54,270	18,090	...	72,360	5,000	...
6	1,000	...	...	1,000	140	140	...	280	...	...
7	3,93,000	3,92,000	...	7,85,000	3,34,154	3,34,153	..	6,68,307	70,000	...
8	22,000	21,000	...	43,000	21,604	21,605	...	43,209	1,000	...
9	...	19,000	...	19,000	2,136	8,866	...	11,002	10,000	...
10	2,000	...	...	2,000	2,829	...	...	2,829	...	...
11	...	58,000	...	58,000	...	57,897	...	57,897	...	...
12	65,000	3,63,000	36,000	4,64,000	62,749	3,41,370	33,419	4,37,538	...	2,000
13	...	7,51,000	...	7,51,000	...	7,28,945	...	7,28,945	34,000	...
14	...	6,15,000	...	6,15,000	...	5,55,050	...	5,55,050	...	1,000
15	6,000	13,24,000	62,000	13,92,000	5,110	12,90,331	51,543	13,46,984	54,000	...
16	...	4,82,000	1,86,000	6,68,000	...	4,53,923	1,76,598	6,30,521	41,000	...
17	48,000	...	...	48,000	46,365	...	...	46,365	...	3,000
18	...	2,79,000	55,000	3,34,000	...	2,57,875	48,881	3,06,756	31,000	...
19	...	11,000	...	11,000	...	10,552	...	10,552	5,000	...
20	...	45,000	13,000	58,000	...	40,498	9,364	49,862	69,000	...
21	2,83,000	...	...	2,83,000	2,69,851	...	...	2,69,851	...	1,000
22	...	1,93,000	1,000	1,94,000	...	2,00,758	1,289	2,02,047	...	31,000
23	...	1,36,000	2,000	1,38,000	...	1,30,063	650	1,30,713	11,000	...
24	4,000	46,000	11,000	61,000	3,181	45,081	6,590	54,852	5,000	...
25	...	4,000	4,31,000	4,35,000	...	2,756	2,19,416	2,22,172	99,000	...
26	9,61,000	61,13,000	11,45,000	82,19,000	8,86,060	57,40,559	8,36,926	74,63,545	5,58,000	40,000
27	...	...	...	...	...	2,25,830	1,60,929	3,86,759	...	...
28	...	*9,93,000*	*4,19,000*	*14,12,000*	...	...	...	...	*5,24,000*	...
29	9,61,000	51,20,000	7,26,000	68,07,000	8,86,060	59,66,389	9,97,855	78,50,304	34,000	40,000
30	...	...	...	...	*4,33,722*	...	...	*4,33,722*	...	...
31	23,30,000	...	...	23,30,000	20,87,441	...	...	20,87,441	5,75,000	...
32	1,94,000	...	...	1,94,000	1,94,153	...	...	1,94,153	...	...
33	88,000	...	...	88,000	93,174	...	...	93,174	8,000	...
34	...	...	...	...	5,709	...	...	5,709	...	...
35	1,30,000	...	...	1,30,000	1,40,076	...	...	1,40,076	...	47,000
36	13,000	18,85,000	2,37,000	21,35,000	11,063	11,57,181	10,751	11,78,995	...	44,000
37	27,55,000	18,85,000	2,37,000	48,77,000	(a)25,31,616	11,57,181	10,751	(a) 36,99,548	5,83,000	91,000
38	37,16,000	70,05,000	9,63,000	1,16,84,000	34,17,676	71,23,570	10,08,606	1,15,49,852	6,17,000	1,31,000
									4,86,000	

which are shown in the Estimates under "India, General."

in 1890-91, Rs. 4,86,000.

the undermentioned Revenues :—

per cent. 25·643
" 2·411
" 2·549

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1890-91.

I.—LAND REVENUE.

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs	Rs.	Rs.	Rs.
Ordinary Revenue - - -	66,22,000	65,66,000	64,38,000	62,79,105
Rents, &c., of Fisheries - - -	2,600	5,000	2,500	2,241
Miscellaneous—				
Revenue Record-room Receipts - -	...	400	500	1,037
Malikana Revenue - - -	3,700	3,600	4,000	3,700
Miscellaneous - - - -	24,700	25,000	24,000	23,248
Total Miscellaneous -	28,400	29,000	28,500	27,985
TOTAL -	66,53,000	66,00,000	64,69,000	63,09,331
IMPERIAL SHARE (Contributions) - -	30,34,000	27,19,000	30,43,000	27,01,165
PROVINCIAL SHARE (whole) - -	36,19,000	38,81,000	34,26,000	36,08,166

II.—OPIUM.

IMPERIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Cost Price of (Bengal) Opium sold in Excise Department (*at Rs. 7¼ a seer*) - - - -	2,20,000	2,24,000	2,07,000	2,13,102
TOTAL -	2,20,000	2,24,000	2,07,000	2,13,102

IV.—STAMPS.(*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889 90	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One Anna Stamps for Receipts and Cheques -	31,000	29,000	30,000	34,031
Bills of Exchange or Hoondies - -	15,000	13,000	17,000	16,264
Other General Stamps - - -	4,10,000	4,01,000	4,00,000	3 96,610
Total Sale of General Stamps -	4,56,000	4,43 000	4,47,000	4,46,905
Sale of Court-Fee Stamps—				
Court-Fee Stamps - - - -	10,50,000	10,70,000	10,70,000	10,62,410
Stamps for Copies - - - -	55,000	58,000	60,000	51,396
Total Sale of Court-Fee Stamps -	11,05,000	11,28,000	11,30,000	11,13,806
Sale of Plain Paper to be used with Court-Fee Stamps	10,500	10,800	8,000	10,253
Duty on Impressing Documents - -	600	2,700	700	714
Fines and Penalties - - - -	3,600	5,100	4,000	3,426
Miscellaneous - - - -	300	400	300	83
TOTAL -	15,76,000	15,90,000	15,90,000	15,75,187
IMPERIAL SHARE—ONE-FOURTH -	3,94,000	3,98,000	3,97,000	3,93,797
PROVINCIAL SHARE—THREE-FOURTHS -	11,82,000	11,92,000	11,93,000	11,81,390

(*a*) Budget Estimate proposed by the Superintendent of Stamps.

V.—EXCISE.(a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees, and Duties for the Sale of Liquors and Drugs—				
License Fees	4,00,000	5,00,000	6,20,000	6,26,300
Distillery Fees	10,22,000	9,24,000	6,60,000	6,44,432
Still-head Duty	1,63,000	1,60,000	2,25,000	2,27,253
Farm of Drugs	3,94,000	3,80,000	4,00,000	3,80,960
Rent of Toddy Trees	22,000	24,000	32,000	28,256
Duty on Ganja	94,000	1,00,000	90,000	96,634
Duty on other Drugs	1,000	1,000	1,000	1,086
Total License and Distillery Fees and Duties, &c.	20,96,000	20,89,000	20,28,000	20,04,921
Gain on Sale Proceeds of Excise Opium (*Difference between selling price and Rs. 7¼ a seer the latter being credited to II Opium*)	4,40,000	4,40,000	4,14,000	4,18,640
Fines, Confiscations and Miscellaneous	14,000	21,000	8,000	20,574
TOTAL	25,50,000	25,50,000	24,50,000	24,44,135
IMPERIAL SHARE—THREE-FOURTHS	19,13,000	19,13,000	18,38,000	18,33,101
PROVINCIAL SHARE—ONE-FOURTH	6,37,000	6,37,000	6,12,000	6,11,034

(a) Budget Estimate proposed by the Commissioner of Excise.

VI.—PROVINCIAL RATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Rates and Cesses on Lands—				
Education Cess	4,000	4,000	4,000	3,435
District Post Cess	35,000	35,000	35,000	33,939
Additional Rates on Land	1,37,000	1,36,000	1,34,000	1,31,017
Rates levied for management of Ward's Estate	24,000	32,000	...	...
Total Rates and Cesses on Lands—Provincial	2,00,000	2,07,000	1,73,000	1,68,391
LOCAL.				
Rates and Cesses on Lands—				
District Road Cess	1,52,000	1,51,000	1,49,000	1,44,178
Patwari Receipts	4,25,000	3,54,000	3,54,000	3,61,904
Education Cess	1,37,000	1,36,000	1,33,000	1,29,694
Total Rates and Cesses on Lands—Local	7,14,000	6,41,000	6,36,000	6,35,776
TOTAL	9,14,000	8,48,000	8,09,000	8,04,167

VIII.—ASSESSED TAXES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Income Tax—				
Deductions by Government from Salaries and Pensions	70,000	69,000	69,000	69,284
Deductions by Government from Interest on Government Securities	1,500	1,200	1,250	1,645
Deductions by Local Authorities from Salaries and Pensions	1,200	1,200	1,600	2,221
Ordinary Collections	3,01,000	2,97,000	2,60,000	2,66,416
Penalties	260	3,600	150	831
Miscellaneous	40	...	...	...
Total Income Tax	3,74,000	3,72,000	3,32,000	3,40,397
License Tax (Pandhari)	76,000	78,000	75,000	73,380
TOTAL	4,50,000	4,50,000	4,07,000	4,13,777
IMPERIAL SHARE—ONE-HALF	2,25,000	2,25,000	2,04,000	2,06,888
PROVINCIAL SHARE—ONE-HALF	2,25,000	2,25,000	2,03,000	2,06,889

IX.—FOREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts 1888-89.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency—				
a. Timber	1,00,270	68,240	1,10,700	1,33,803
b. Firewood and Charcoal	6,680	4,590	4,710	853
c. Bamboos	5,570	4,820	4,870	2,573
e. Grass and other Minor Produce	32,420	34,780	34,400	23,145
Total Timber, &c., removed by Government	1,44,940	1,12,430	1,54,680	1,60,374
Carried over	1,44,940	1,12,430	1,54,680	1,60,374

IX.—FOREST—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,44,940	1,12,430	1,54,680	1,60,374
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers—				
a. Timber	1,17,380	98,740	1,20,130	1,10,380
b. Firewood and Charcoal	90,950	82,850	80,390	70,891
c. Bamboos	95,930	93,830	91,760	91,400
d. Grazing and Fodder Grass	5,44,800	5,37,530	5,18,490	5,33,714
e. Other Minor Produce (including Commutation Fees)	1,87,120	1,78,600	1,93,070	1,80,084
Total Timber, &c., removed by Consumers, &c.	10,36,180	9,91,550	10,03,840	9,86,469
III.—Confiscated Drift and Waif Wood	5,370	4,520	4,000	4,647
IV.—Revenue from Forests not managed by Government—				
b. Revenue from shared and private forests	10,200	10,800	10,100	11,553
V.—Miscellaneous—				
a. Fines and Forfeitures	1,490	1,450	1,390	2,184
b. Refunds	130	310	150	975
c. Other Sources	16,690	16,940	16,840	14,203
Total Miscellaneous	18,310	18,700	18,380	17,362
TOTAL	12,15,000	11,38,000	11,91,000	11,80,405
IMPERIAL SHARE—ONE-HALF	6,08,000	5,69,000	5,96,000	5,90,203
PROVINCIAL SHARE—ONE-HALF	6,07,000	5,69,000	5,95,000	5,90,202

X.—REGISTRATION.(*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents	60,000	58,000	57,000	57,994
Fees for Copies of Registered Documents	25,500	24,000	25,000	24,385
Miscellaneous	12,500	14,000	12,000	13,159
TOTAL	98,000	96,000	94,000	95,538
IMPERIAL SHARE—ONE-HALF	49,000	48,000	47,000	47,769
PROVINCIAL SHARE—ONE-HALF	49,000	48,000	47,000	47,769

(*a*) Budget Estimate proposed by the Inspector-General of Registration.

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Tributes from various Petty States	2,38,000	2,56,000	2,31,000	2,15,594
TOTAL	2,38,000	2,56,000	2,31,000	2,15,594

XII.—INTEREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Miscellaneous	...	...	...	14
PROVINCIAL.				
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporation)	10,050	1,000	1,000	2,157
Interest on Advances to Cultivators	11,970	6,800	9,000	5,693
Interest on Loans to Landholders, &c.	3,530	3,200		3,495
Interest on Government Securities—				
Colleges and Schools	4,450	4,000	4,000	3,404
Hospitals and Dispensaries	...	...	...	22
Total Interest on Government Securities	4,450	4,000	4,000	3,426
TOTAL PROVINCIAL	30,000	15,000	14,000	14,771
LOCAL.				
Interest on Government Securities	...	...	...	194
TOTAL	30,000	15,000	14,000	14,979

XIII.—POST OFFICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
District Post Collections—				
Contributions from Feudatory States on account of District Post Establishment - -	7,100	7,100		4,620
Contributions for Pension of District Post Establishment - - - -	600	600		529
Miscellaneous - - - -	300	300		229
TOTAL -	8,000	8,000	8,000	5,378

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Sale Proceeds of Unclaimed and Escheated Property	15,000	13,300	17,000	13,845
Court-Fees realised in Cash - - -	7,000	10,300	3,000	6,023
General Fees, Fines, and Forfeitures—				
Magisterial Fines - - -	99,000	1,02,000	95,000	1,06,876
Other Items - - - -	3,800	4,100	4,400	3,837
Total General Fees, Fines, and Forfeitures -	1,02,800	1,06,100	99,400	1,10,713
Pleadership Examination Fees - - -	400	520	300	464
Miscellaneous Fees and Fines - - -	1,100	1,500	900	1,100
Miscellaneous - - - -	2,700	3,280	3,400	3,168
TOTAL -	1,29,000	1,35,000	1,24,000	1,35,313

XVIB.—LAW AND JUSTICE—JAILS.(*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Jails—				
Hire of Convicts - - - -	900	700	700	649
Miscellaneous - - - -	1,100	1,300	1,300	112
Total Jails -	2,000	2,000	2,000	761
Jail Manufactures—				
Jails - - - - -	2,45,000	2,47,000	2,39,000	2,02,470
School of Industry - - -	1,00,000	84,000	1,17,000	99,481
Miscellaneous - - - -	...	1,000	...	...
Total Jail Manufactures -	3,45,000	3,32,000	3,56,000	3,01,951
TOTAL -	3,47,000	3,34,000	3,58,000	3,02,712

(*a*) Budget Estimate proposed by the Inspector-General of Jails.

XVII.—POLICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Police supplied to Municipal, Cantonment, and Town Funds - - - - -	5,850	5,850	6,200	6,628
Police supplied to Public Departments, Private Companies, and Persons - - -	17,800	19,000	17,100	19,915
Superannuation Receipts - - -	2,700	3,200	1,700	3,787
Miscellaneous - - - -	3,650	9,950	4,000	6,976
TOTAL PROVINCIAL -	30,000	38,000	29,000	37,306
LOCAL.				
Fees, Fines, and Forfeitures—				
Cattle Pounds - - - -	1,46,000	1,50,000		1,50,795
Miscellaneous - - - -	1,000	1,000		659
TOTAL LOCAL -	1,47,000	1,51,000	1,42,000	1,51,454
TOTAL -	1,77,000	1,89,000	1,71,000	1,88,760

XIX.—EDUCATION.(a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General	1,900	400	1,500	1,512
Ditto Professional	430	00	...	321
Fees, Schools, General	30,220	29,000	31,000	27,837
Contributions	66,650	68,000	75,500	72,477
Miscellaneous	39,800	38,200	40,000	36,636
Total Provincial	1,39,000	1,38,000	1,48,000	1,38,783
Local.				
Fees, Schools, General	600	1,000	1,000	935
Contributions	8,100	5,800	5,800	9,876
Miscellaneous	300	1,200	200	670
Total Local	9,000	8,000	7,000	11,481
TOTAL	1,48,000	1,46,000	1,55,000	1,50,264

(a) Budget Estimate proposed by the Inspector-General of Education.

XX.—MEDICAL.(b)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs
Lunatic Asylum Receipts	3,000	3,000	3,000	2,735
Medicines sold by Civil Surgeons	...	10	...	1
Contributions	700	790	860	782
Miscellaneous	300	200	140	254
Total Provincial	4,000	4,000	4,000	3,772
Local.				
Contributions	8,000	7,500	7,500	7,862
Miscellaneous	1,000	500	500	697
Total Local	9,000	8,000	8,000	8,559
TOTAL	13,000	12,000	12,000	12,331

(b) Budget Estimate proposed by the Deputy Surgeon-General.

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.(c)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts	9,120	9,450	9,450	8,974
Receipts on account of Experimental Cultivation	1,700	1,500	1,500	2,216
Miscellaneous	180	50	50	130
Total Provincial	11,000	11,000	11,000	11,320
Local.				
Botanical and other Public Garden Receipts	3,200	3,200	2,600	3,664
Receipts on account of Public Exhibitions and Fairs	1,800	1,800	1,400	738
Miscellaneous	...	...	...	1
Total Local	5,000		4,000	4,403
TOTAL	16,000	16,000	15,000	15,723

(c) Budget Estimate proposed by the Commissioner of Settlements and Agriculture.

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the I.C. Service, F.P. Regulations	4,500	5,400	3,500	5,594
Subscriptions to the Bengal Civil Fund—				
Ordinary	8,800	7,800	10,000	8,734
Additional	8,700	5,800	6,500	6,491
Total Subscriptions to the Bengal Civil Fund	17,500	13,600	16,500	15,225
Contributions for Pensions and Gratuities—				
Contributions of Officers of P. W. D. lent to Railway Companies	27,000	31,000	35,000	43,214
Total Imperial	49,000	50,000	55,000	64,033
Provincial.				
Contributions for Pensions and Gratuities	12,000	12,000	13,000	13,097
Miscellaneous	...	...	...	17
Total Provincial	12,000	12,000	13,000	13,114
TOTAL	61,000	62,000	68,000	77,147

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts—				
Cost of Stationery supplied to State Railways from Central Stores - - -	500	500	500	482
Sales of Gazettes and other Publications . -	...	50	100	21
Other Press Receipts - - - -	500	450	400	832
Total Imperial .	1,000	1,000	1,000	1,335
Provincial.				
Stationery Receipts - - - -	50	50	100	3
Sales of Gazettes and other Publications - -	1,950	1,650	1,900	1,299
Other Press Receipts - - - -	15,000	14,300	5,000	6,762
Total Provincial .	17,000	16,000	7,000	8,064
TOTAL -	18,000	17,000	8,000	9,399

XXV.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Premium on Bills - - - -	2,000	1,990	1,000	2,026
Unclaimed Bills of Exchange of more than three years' standing - - - -	...	...	...	56
Recoveries of Insurance and other charges on English Stores - - - - -	...	10	...	5
Total Imperial -	2,000	2,000	1,000	2,087
Provincial.				
Unclaimed Deposits - - - -	8,000	6,000	6,000	10,164
Sale of old Stores and Materials - -	200	400	100	749
Sales of Land and Houses, &c. - - -	3,700	6,000	3,500	5,682
Fees for Government Audits - - -	...	...	50	...
Contributions - - - - -	...	...	...	...
Rents - - - - -	12,100	12,400	10,000	11,974
Miscellaneous Fees, Fines, and Forfeitures -	2,000	2,000	1,000	1,618
Miscellaneous - - - - -	7,000	7,200	7,350	5,081
Total Provincial -	33,000	34,000	28,000	35,268
Local.				
Sale of old Stores and Materials - - -	200	200	200	112
Contributions - - - - -	2,200	4,100	5,400	6,366
Rents - - - -	33,100	34,000	32,600	33,812
Rates and Taxes - - - -	8,900	8,800	8,900	8,798
Miscellaneous Fees, Fines, and Forfeitures -	300	400	200	491
Miscellaneous - - - -	300	500	700	412
Total Local -	45,000	48,000	48,000	49,991
TOTAL -	80,000	84,000	77,000	87,346

XXXII.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Tolls - - - -	7,500	14,000	16,850	17,158
Miscellaneous - - - -	500	1,000	150	12
Total Provincial -	8,000	15,000	17,000	17,170
Local.				
In charge of Civil Officers—				
Tolls - - - - -	55,400	51,000	48,000	48,506
Miscellaneous - - - -	17,600	21,000	15,000	21,310
Total Local -	73,000	72,000	63,000	69,816
TOTAL -	81,000	87,000	80,000	86,986

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1890-91.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Revenue Refunds - - - -	6,000	6,000	6,000	6,062
PROVINCIAL.				
Revenue Refunds - - - -	13,000	15,000	13,000	15,004
LOCAL.				
Revenue Refunds - - - -	...	...	...	436
TOTAL -	19,000	21,000	19,000	21,502

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
REVENUE REFUNDS, DIVIDED HEADS.				
Stamps - - - - -	12,800	16,000	12,000	15,454
Excise - - - - -	800	400	400	938
Assessed Taxes { Income Tax - -	2,300	2,220	2,600	2,195
Assessed Taxes { Pandhari Tax - -	1,600	400	2,400	372
Forest - - - - -	380	680	300	390
Registration - - - -	120	100	100	32
TOTAL REVENUE REFUNDS, DIVIDED HEADS -	18,000	19,800	17,800	19,381
IMPERIAL SHARE - - - -	6,000	6,000	6,000	6,062
PROVINCIAL SHARE - - -	12,000	13,800	11,800	13,319
REVENUE REFUNDS, PROVINCIAL.				
Land Revenue - - - -	900	1,110	1,100	1,682
Provincial Rates - - -	100	90	100	3
TOTAL REVENUE REFUNDS, PROVINCIAL -	1,000	1,200	1,200	1,685
REVENUE REFUNDS, LOCAL.				
Provincial Rates - - - -	...	...	...	436
TOTAL IMPERIAL SUB-HEADS -	6,000	6,000	6,000	6,062
TOTAL PROVINCIAL DO. -	13,000	15,000	13,000	15,004
TOTAL LOCAL DO. -	...	...	...	436
Total Revenue Refunds -	19,000	21,000	19,000	21,502

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Pensions in lieu of resumed lands - -	6,000	6,000	6,000	7,903
Compensations—				
Compensation to Raghunath Rao - -	5,000	5,000	5,000	5,000
Not exceeding Rs. 5,000 per annum - -	19,000	19,000	19,000	20,604
Total Compensations -	24,000	24,000	24,000	25,604
Miscellaneous - - - -	34,000	34,000	34,000	32,344
TOTAL IMPERIAL -	64,000	64,000	64,000	65,851
PROVINCIAL.				
Malikana - - - - -	4,000	4,000	4,000	3,282
TOTAL -	68,000	68,000	68,000	69,133

3.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Charges of District Administration - -	7,68,000	7,42,000	7,61,000	7,29,013
Management of Government Estates - -	1,000	1,000	1,000	41
Survey and Settlement (a) - - -	4,86,000	4,50,000	4,98,000	4,21,525
Land Records and Agriculture (a) - -	49,000	43,000	47,000	38,467
Total Provincial	13,04,000	12,36,000	13,07,000	11,89,046
Local.				
Charges of District Administration - -	4,02,000	3,48,000	3,48,000	2,88,740
TOTAL -	17,06,000	15,84,000	16,55,000	14,77,786

(a) Budget Estimate proposed by the Commissioner of Settlements and Agriculture

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Charges of District Administration.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		General Establishments—Provincial.				
		Salaries.				
—	—	Commissioner on Special Duty - -	...	3,032	...	1 543
4	4	Deputy Commissioners, 1st class (1,833⅓)⁴	87,120		87,120	
5	5	Ditto, 2nd „ (1,666⅔)	1,00,000		1,00,000	
5	5	Ditto, 3rd „ (1,333⅓)⁴	79,360	3,14,000	79,360	3,11,139
4	4	Ditto, 4th „ (1,000)⁴	47,040		47,520	
3	3	Assistant Commissioners, 1st class (800)⁴	28,032		28,416	
6	6	Ditto, 2nd „ (700)⁴	48,720		49,056	
5	5	Ditto, 3rd „ (600)⁴	34,560	46,000	34,560	48,366
11	10	Ditto, 4th class (500),⁴ (450)⁴ & (400)⁴	54,144		56,448	
2	2	Statutory Civilians 1 (384) and 1 (320) -	8,448	8,602	7,680	10,216
		Extra Assistant Commissioners,				
3	3	5th grade (600) -	21,600		21,600	
7	7	4th „ (500) -	42,000		42,000	
12	12	3rd „ (400) -	57,600	1,68,000	57,600	1,67,346
8	8	2nd „ (300) -	28,800		28,800	
7	7	1st „ (250) -	21,000		21,000	
		Personal Allowances to Covenanted Civil Servants - - - - - - -	5,000	5,700	6,000	4,613
			6,63,424	5,45,334	6,67,160	5,43,223
		Deduct—Moiety transferred to "19A, Law and Justice—Courts of Law—Criminal Courts"—See page 24.	*3,31,712*	*2,72,667*	*3,33,580*	*2,71,612*
			3,31,712		3,33,580	
		Deduct—Probable Savings -	*43,712*		*43,373*	
		Total Salaries, Land Revenue Share -	2,88,000	2,72,667	2,90,207	2,71,611
		Establishment.				
2	2	Clerks (200) - - -	4,800	69,000	4,800	69 123
84	92	Clerks (on less than 200) - -	66,000		63,900	
18	18	Nazirs - - - -	13,800	13,800	13,800	13,508
227	213	Servants - - -	15,360	16,000	16,344	16,341
		Temporary Establishment - -	300	...	...	...
		Total Establishment -	1,00,260	98,800	98,844	98,972
		Record Room or Copy-making Establishment—				
138	141	Copyists - - -	21,300	20,600	20,820	...
			1,21,560	1,19,400	1,19,664	98,972
		Deduct—Moiety transferred to "19 A, Law and Justice, Courts of Law—Criminal Courts"—See page 25 - - - - - - - -	*60,780*	*59,700*	*59,832*	*49,486*
		Total Establishment, including Record Room Establishment, Land Revenue Share - - - -	60,780	59,700	59,832	49,486
		Allowances.				
		Travelling Allowance of Officers - -	7,920	8,000	8,500	7,870
		Ditto of Establishments -	1,820	1,900	1,800	2,078
		Total Allowances -	9,740	9,900	10,300	9,948
		Supplies and Services.				
		Charges of field work in Surveying - -	60	150	...	93
		Charges for Remittance of Treasure within the district. - - - - - -	1,650	1,668	1,668	1,785
		Petty Construction and Repairs - -	350	302	320	266
		Total Supplies and Services -	2,060	2,120	1,988	2,144
		Carried over -	3,60,580	3,44,387	3,62,327	3,33,189

3.—LAND REVENUE—*continued.*

Numbers 1889-90	Numbers 1890-91	Details	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration—*contd.*				
		GENERAL ESTABLISHMENTS—*contd.*				
		Brought forward -	3,60,580	3,44,387	3,62,327	3,33,189
		Contingencies.				
		Hot-weather Charges - - -	4,320	4,250	4,250	3,867
		Purchase and Repair of Furniture - -	2,240	2,130	2,130	1,285
		Ditto of Tents -	3,440	1,900	1,460	3,205
		Purchase of Books and Periodicals - -	50	130	50	264
		Carriage of Tents - - -	5,000	5,260	5,260	4,358
		Postage Charges - - - -	10,660	10,200	10,200	10,785
		Telegram Charges - - - -	980	1,000	1,150	706
		Rents, Rates, and Taxes - - -	1,190	1,200	1,153	1,177
		Fixed Contingencies of District Revenue Inspectors	30	18	18	16
		Office Expenses and Miscellaneous - -	7,634	7,205	7,209	9,040
		Total Contingencies -	35,544	33,293	32,880	34,703
		TOTAL GENERAL ESTABLISHMENTS—PROVINCIAL—LAND REVENUE SHARE - - -	3,96,124	3,77,680	3,95,207	3,67,892
		REVENUE ESTABLISHMENTS—PROVINCIAL.				
		Establishment.				
103	114	Clerks - - - -	55,284	53,900	53,184	52,901
21	9	Servants - - - -	852	760	2,044	1,656
17	18	District Revenue Inspectors - -	10,800	10,200	10,200	9,940
16	17	Chainmen - - -	1,020	920	960	935
		Temporary Establishment - -	200	700	147	770
4	4	Stone Quarry Establishment - -	348	350	348	204
		TOTAL REVENUE ESTABLISHMENTS—PROVINCIAL -	68,504	66,830	66,883	66,406
		SUB-DIVISIONAL ESTABLISHMENTS—PROVINCIAL.				
		Salaries.				
7	7	Tahsildars, 1st grade (250) - -	21,000	1,08,440	21,000	1,10,071
11	11	Ditto, 2nd „ (200) - -	26,400		26,400	
15	15	Ditto, 3rd „ (175) - -	31,500		31,500	
17	17	Ditto, 4th „ (150) - -	30,600		30,600	
20	21	Naib Tahsildars, 1st grade (70) -	17,640	32,800	16,800	31,835
27	27	Ditto, 2nd „ (50) -	16,200		16,200	
		Total Salaries -	1,43,340	1,41,240	1,42,500	1,41,906
		Establishment.				
212	229	Vernacular Clerks - - -	43,104	41,500	41,004	40,470
776	776	Servants - - - -	48,108	48,100	48,108	48,034
		Total Establishment -	91,212	89,600	89,112	88,504
		TOTAL SUB-DIVISIONAL ESTABLISHMENTS—PROVINCIAL - - -	2,34,552	2,30,840	2,31,612	2,30,410
		KÁNÚNGO ESTABLISHMENT—PROVINCIAL.				
		Establishment.				
50	50	Kánúngoes - - -	16,140	16 140	16,140	15,938
113	113	Revenue Inspectors - - -	40,440	38,860	40,140	38,099
107	113	Chainmen of do. - - -	6,780	6,550	6,420	6,242
		Total Establishment -	63,360	61,550	62,700	60,279
		Allowances.				
		Field Allowance of Revenue Inspectors - -	4,790	4,500	3,890	3,444
		Contingencies.				
		Fixed Contingencies - - - -	670	600	708	582
		TOTAL KÁNÚNGO ESTABLISHMENT—PROVINCIAL -	68,820	66,650	67,298	64,305
		KÁNÚNGO ESTABLISHMENT—LOCAL.				
		Establishment.				
3,789	4,187	Pay of Patwaries - - -	3,58,115	3,06,679	3,06,679	2,72,703
—		Field Establishment - - -	...	1,000	...	541
	18	Additional Inspectors - -	7,200	...	...	...
		Total Establishment -	3,65,315	3,07,679	3,06,679	2,73,244
		Supplies and Services.				
		Cost of Survey Appliances - - -	9,500	8,000	11,170	3,009
		Cost of Stationery - - - -	8,610	5,000	6,740	5,478
		Cost of Tenant's Receipt Books - - -	11,188	21,000	16,175	6,640
		Rewards - - - - -	4,620	4,000	4,120	...
		Special Allowance to a Patwari's Widow - -	...	41	68	41
		Total Supplies and Services -	33,918	38,041	38,273	15,168
		Carried over	3,99,233	3,45,720	3,44,952	2,88,412
			7,68,000	7,42,000	7,61,000	7,29,013

3.—LAND REVENUE—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration—*contd.*				
		KÁNÚNGO ESTABLISHMENT—LOCAL—*contd.*				
		Brought forward -	7,68,000	7,42,000	7,61,000	7,29,013
		Contingencies.				
		Miscellaneous - - - -	3,99,233	3,45,720	3,44,952	2,88,412
		TOTAL KÁNÚNGO ESTABLISHMENT—LOCAL -	2,767	2,280	3,048	328
		Total Charges of District Administration	4,02 000	3,48,000	3,48,000	2,88,740
			11,70,000	10,90,000	11,09,000	10,17,753
		TOTAL PROVINCIAL SUB-HEADS -	7,68,000	7,42,000	7,61,000	7,29,013
		TOTAL LOCAL SUB-HEADS -	4,02,000	3,48,000	3,48,000	2,88,740
		Survey and Settlement.				
		SURVEY AND SETTLEMENT PARTIES.				
		Salaries.				
2	3	Settlement Officers (1,000)[4] - -	34,560		23,520	
2	1	Ditto (800)[4] - -	9,216		18,432	
...	1	Ditto ditto for 6 months -	4,608	52,800	..	53,726
1	1	Ditto (600) -	7,200		7,200	
1	...	Ditto for three months (1,000)[4] -	...		2,880	
1	2	Asstt. ditto (350) -	8,400		4,200	
...	2	Ditto (333-5-4) -	8,000		...	
4	1	Ditto (300) -	3,600		14,400	
...	1	Ditto (275) -	3,300		...	
3	1	Ditto (250) -	3,000		9,000	
1	...	Ditto for three months (250) -	...		750	
—	...	Ditto (225) -	...		...	
4	11	Ditto (200) -	26,400	47,750	9,600	42,568
—	...	Ditto for two months ...	...		...	
3		Ditto for six months (200) -	...		3 600	
1		Ditto (175) -	...		2,100	
1		Ditto for eight months (175) -	...		1,400	
1		Ditto for whole year (150) -	...		1,800	
1		Ditto for six months (150) -	...		900	
—		Survey Instructors (150) -	...			
—		Ditto for six months (150) -	...	...	...	5,206
4		Ditto for whole year (75) -	...	3,600	3 600	
		Total Salaries -	1,08,284	1,04,150	1,03,382	1,01,500
		Establishment.				
		Fixed Establishment—				
75	106	Clerks (less than 200) - -	40,560	20,000	24,875	16,642
104	110	Servants - - -	8,172	5,000	6,893	3,885
		Field Establishment - - -	1,30,290	95,000	1,19,500	77,674
187	...	Temporary Establishment - -	62,110	61,000	66,010	42,725
		Total Establishment -	2,41,132	1,81,000	2,17,278	1,40,926
		Allowances.				
		Travelling Allowances of Settlement Officers and Assistants - -	18,070	12,827	19,000	13,1[illegible]4
		Ditto of Establishment of ditto -	4,285	3,000	4,000	2,561
		Total Allowances -	22,355	15,827	23,000	15,705
		Supplies and Services.				
		Purchase of Instruments - - -	7,250	7,500	11,200	8,878
		Do. of Forms - - - -	7,500	6,000	6,600	...
		Cost of Stationery - - - -	10,000	10,000	...	10,343
		Purchase of Books and Maps - - -	3,975	500	940	116
		Rewards - - - -	28,300	25,000	21,700	8 693
		Total Supplies and Services -	57,025	49,000	40,440	28,030
		Contingencies.				
		Postage Charges - - - -	2,800	2,000	2,400	1,781
		Telegram Charges - - - -	450	400	670	67
		Purchase and Repair of Furniture - -	2,975	2,000	2,670	1,833
		Ditto of Tents - -	1,220	2,300	2,350	2,419
		Hot-weather Charges - - -	1,040	1,000	1,200	320
		Section-writing (Job Work) - - -	32,400	25,000	17,800	9,574
		Office Expenses and Miscellaneous - -	15,019	11,833	20,490	10,464
		Total Contingencies -	55,904	44,533	47,580	26,458
		TOTAL SURVEY AND SETTLEMENT PARTIES -	4,84,700	3,94,510	4,31,680	3,12,619
		PROFESSIONAL SURVEY PARTIES.				
		Survey Charges transferred from India Estimates -	1,300	55,490	66,320	1,08,906
		Total Survey and Settlement -	4,86,000	4,50,000	4,98,000	4,21,525

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Land Records and Agriculture.				
		Salaries.				
1	1	Commissioner of Settlements and Agriculture (1,500 to 2,000)[a] - -	21,888	18,520	21,120	19,968
1	1	Assistant to ditto (800)[a] -	9,216	9,120	9,216	4,196
		Total Salaries -	31,104	27,640	30,336	24,164
		Establishment.				
1	1	Clerk (250) - - -	3,000	8,580	3,000	7,378
12	12	Clerks - - -	5,940		5,820	
10	10	Servants - - -	756	750	756	552
		Temporary Establishment - -	126	120	126	13
		Total Establishment -	9,822	9,450	9,702	7,943
		Allowances.				
		Travelling Allowance of Officers - -	3,000	2,700	3,200	2,689
		Ditto of Establishment - -	474	560	564	521
		Total Allowances -	3,474	3,260	3,764	3,210
		Contingencies.				
		Purchase and Repair of Tents - -	2,100	300	500	1,736
		Ditto of Furniture - -	150	150	150	165
		Purchase of Books and Periodicals - -	100	100	100	32
		Tour Charges - - -	1,200	1,200	1,200	674
		Hot-weather Charges - -	200	100	200	...
		Postage Charges - - - -	200	200	100	109
		Telegram Charges - - - -	250	200	250	206
		Office Expenses and Miscellaneous - -	400	400	698	228
		Total Contingencies -	4,600	2,650	3,198	3,150
		Total Land Records and Agriculture .	49,000	43,000	47,000	38,467

6.—STAMPS.(*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Charges for the Sale of General Stamps.				
Discount on Sale of Stamps - - -	15,050	14,600	14,600	14,871
Rewards to Informers - - -	100	100	170	15
Contingencies and Miscellaneous - -	3,750	3,130	1,712	2,412
Total Charges for the Sale of General Stamps	18,900	17,830	16,482	17,298
Charges on Sale of Court-Fees Stamps.				
Discount on Sale of Court Fee Stamps - -	67	50	372	9
Miscellaneous - - - -	233	400	146	256
Total Charges on Sale of Court-Fees Stamps -	300	450	518	265
Stamp Paper supplied from Central Stores -	18,800	18,720	24,000	29,469
TOTAL -	38,000	37,000	41,000	47,032
IMPERIAL SHARE—ONE-FOURTH -	9,000	9 000	10,000	11,758
PROVINCIAL SHARE—THREE-FOURTHS -	29,000	28,000	31,000	35,274

(*a*) Budget Estimate proposed by the Superintendent of Stamps.

7.—EXCISE.(*b*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners' and Cantonment Magistrates' Establishments - - - -	47,100	45,200	58,800	53,758
Superintendent of Stamps and Excise - -	17,900	14,800	17,200	18,602
TOTAL -	65,000	60,000	76,000	72,360
IMPERIAL SHARE—THREE-FOURTHS -	49,000	45,000	57,000	54,270
PROVINCIAL SHARE—ONE-FOURTH -	16,000	15,000	19,000	18,090

(*b*) Budget Estimate proposed by the Commissioner of Excise.

7.—EXCISE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Collectors', Commissioners', and Cantonment Magistrates Establishments.				
		DISTRICT ESTABLISHMENT.				
		Salaries.				
18	18	Excise Darogas - - -	13,560	13,560	13,560	13,820
		Distillery Establishments.				
29	15	Clerks - - - -	4,920	5,290	8,820	8,890
		Temporary Establishment - -	...	240	...	554
		Total Distillery Establishments -	4,920	5,530	8,820	9,444
		Other Establishments.				
20	20	Clerks - - -	3,396	3,300	3,300	3,247
19	19	Servants - - - -	1,368	1,368	1,368	1,362
		Temporary Establishment - -	390	...	...	...
		Total Other Establishments -	5,154	4,668	4,668	4,609
		Allowances.				
		Horse Allowance of Excise Darogas - -	3,240	3,240	3,208	3,098
		Travelling Allowance - - -	242	200	286	246
		Total Allowances -	3,482	3,440	3,494	3,344
		Supplies and Services.				
		Conveyance of Opium - - -	969	900	1,044	1,072
		Petty Construction and Repairs - -	3,367	2,600	5,691	4,430
		Rewards - - - -	14,182	13,000	19,373	16,150
		Total Supplies and Services -	18,518	16,500	26,108	21,652
		Contingencies.				
		Rents, Rates, and Taxes - - -	20	60	190	60
		Miscellaneous - - - -	1,446	1,442	1,960	829
		Total Contingencies -	1,466	1,502	2,150	889
		Total Collectors', &c., Establishments -	47,100	45,200	58,800	53,758
		Superintendent of Stamps and Excise.				
		Salaries.				
1	1	Superintendent (1,200)[4] - -	13,824	10,900	13,824	15,892
		Deduct—One-third transferred to "12, Registration—Superintendence"—See page 19 -	4,608	3,967	4,608	5,297
		Total Salaries -	9,216	6,933	9,216	10,595
		Establishment.				
1	1	Clerk (250) - - -	3,000	3,000	3,000	7,040
5	5	Clerks (less than 200) - -	4,020	4 020	4,020	
10	10	Servants - - - -	720	720	720	694
		Temporary Establishment - -	72	72	72	...
		Total Establishment -	7,812	7,812	7,812	7,734
		Deduct—One-third transferred to "12—Registration—Superintendence"—See page 19 -	2,604	2,604	2,604	2,578
		Total Establishment, Excise Share -	5,208	5,208	5 208	5,156
		Allowances.				
		Travelling Allowance of Officers - -	600	600	600	452
		Ditto of Establishments -	180	100	180	79
		Total Allowances -	780	700	780	531
		Contingencies.				
		Rents, Rates, and Taxes - - -	752	752	752	516
		Postage Charges - - - -	500	500	500	406
		Office Expenses and Miscellaneous - -	1,444	707	744	1,398
		Total Contingencies -	2,696	1,959	1,996	2,320
		Total Superintendent of Stamps and Excise	17,900	14,800	17,200	18,602

10.—ASSESSED TAXES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Collection of Income Tax—				
Salaries - - - - -	500	500	500	190
Establishments - - - -				...
Allowances - - - -				...
Contingencies - - - -				10
Collection of License Tax (Pandhari) - -	500	500	500	80
TOTAL -	1,000	1,000	1,000	280
(a) IMPERIAL SHARE—ONE-HALF -	...	1,000	1,000	140
(a) PROVINCIAL SHARE—ONE-HALF -	1,000	...	...	140

(a) In accounts the amount should be divided equally between Imperial and Provincial.

11.—FOREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works - - -	3,51,200	3,33,500	3,74,350	3,09,508
B.—Establishments - - - -	4,48,800	3,96,500	4,10,650	3,58,799
TOTAL -	8,00,000	7,30,000	7,85,000	6,68,307
IMPERIAL SHARE—ONE-HALF -	4,00,000	3,65,000	3,93,000	3,34,154
PROVINCIAL SHARE—ONE-HALF -	4,00,000	3,65,000	3,92,000	3,34,153

DETAILS.

A.—Conservancy and Works.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY -	53,670	44,580	71,450	76,296
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -	1,00,000	72,800	96,110	90,898
III.—CONFISCATED DRIFT AND WAIF WOOD -	...	...	...	...
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVT.	250	530	530	252
VI.—LIVE AND DEAD STOCK - - -	13,340	15,140	11,790	11,138
VII.—COMMUNICATIONS AND BUILDINGS - -	20,220	21,920	20,670	3,865
VIII.—DEMARCATION, IMPROVEMENT, AND EXTENSION OF FORESTS - - - -	81,620	97,640	1,69,290	65,914
VIIIC.—Surveys and working plans - -	77,890	76,400		57,928
IX.—MISCELLANEOUS - - -	4,210	4,490	4,510	3,217
Total A.—Conservancy and Works -	3,51,200	3,33,500	3,74,350	3,09,508

Numbers. 1889-90.	Numbers. 1890-91.	B.—Establishments.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Salaries.				
		(a) CONSERVATORS.				
1	1	Conservator (1st grade, 1,500) for 5 mos. -	7,500	19,450	18,000	19,985
...	1	Ditto (3rd „ 1,000) „ 7 „	7,000			
...	1	Ditto (3rd „ 1,000) „ 12 „	12,000			
3	2	Deputy Conservators (1st grade, 900) -	21,600	1,30,300	32,400	1,24,955
...	1	Ditto ditto for 5 mos. -	4,500		...	
1	1	Ditto (2nd „ 800 for 7 mos.) -	5,600		5,600	
3	4	Ditto (3rd „ 650) -	31,200		23,400	
3	2	Ditto (4th „ 550) -	13,200		15,950	
3	3	Assistant Conservators (1st grade, 450) -	16,200		10,800	
3	2	Ditto (2nd „ 350) -	8,400		12,600	
...	1	Ditto ditto „ for 5 mos.	1,750			
2	1	Ditto (3rd „ 250) -	3,000		6,000	
2	2	Sub-Assistant Conservators (250) -	6,000		6,000	
2	1	Ditto (200) -	2,400		4,800	
...	4	Ditto (150) -	7,200		...	
4	1	Probationers (100) -	1,200		4,800	
		Special Officers—				
	1	Deputy Conservator (4th grade 550) -	6,600			
	1	ditto („ „ for 3 mos.)	1,650			
	3	Junior Officers from England (250) -	9,000			
		Total Salaries	1,60,000	1,49,750	1,40,350	1,44,940
		Establishment.				
		(c) SUBORDINATE FOREST AND DEPÔT ESTABS. Below Rs. 200.				
44	44	Forest Rangers - - -	35,000	1,83,000	35,000	1,57,483
177	177	Foresters - - -	58,000		58,000	
1,299	1,299	Forest Guards - - -	1,15,700		1,15,700	
1	1	Hospital Assistant - -	300		300	
		(d) OFFICE ESTABLISHMENT.				
54	28	Clerks - - - -	11,940	21,950	17,840	19,054
1	1	Draftsman - - -	420		420	
36	17	Servants - - -	1,464		2,880	
		Temporary Office Establishment -	10,426			
		Total Establishment -	2,33,250	2,04,950	2,30,140	1,76,537
		Allowances.				
		Travelling Allowances—				
		a. Conservators - - - -	3,600	1,800	1,600	1,216
		b. Superior Officers - - -	23,000	18,000	18,000	16,629
		c. Subordinate Forest and Depôt Establishments -	1,000	1,000	1,000	941
		d. Office Establishments - - -	1,500	1,500	1,500	968
		Total Travelling Allowances -	29,100	22,300	22,100	19,754
		Carried over -	4,28,350	3,77,000	3,92,590	3,41,231

11.—FOREST—*continued.*

Details.	Revised Estimate, 1890-91.	Budget Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
B.—Establishments—*concld.*				
(*d*) Office Establishment—*concld.*				
Brought forward	4,28,350	3,77,000	3,92,590	3,41,231
Contingencies				
a. Stationery	350	300	300	215
b. Carriage of Tents and Records	8,000	7,500	7,000	6,686
c. Rents, Rates, and Taxes	2,500	2,470	2,460	2,078
d. Official Postage	4,800	4,700	4,300	4,462
e. Sundries	4,800	4,530	4,000	4,127
Total Contingencies	20,450	19,500	18,060	17,568
Total B.—Establishments	4,48,800	3,96,500	4,10,650	3,58,799

12.—REGISTRATION. (*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence	14,600	13,700	14,000	14,807
District Charges	29,400	29,300	29,000	28,402
TOTAL	44,000	43,000	43,000	43,209
Imperial Share—One-half	22,000	22,000	22,000	21,604
Provincial Share—One-half	22,000	21,000	21,000	21,605

(*a*) Budget Estimate proposed by the Inspector-General of Registration.

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Superintendence.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
		Inspector-General, one-third salary, transferred from "7 Excise—Superintendent of Stamps and Excise"—See page 17	4,608	3,967	4,608	5,297
1	1	Inspector	2,760	2,703	2,710	2,647
		Total Salaries	7,368	6,670	7,318	7,944
		Establishment.				
		Inspector-General's Establishment, one-third cost, transferred from "7-Excise—Superintendence"—See page 17	2,604	2,604	2,604	2,578
2	2	Clerks	516	516	516	513
1	1	Translator	840	840	840	840
1	1	Servant	72	72	72	72
		Total Establishment	4 032	4,032	4,032	4,003
		Allowances.				
		Travelling Allowances of Inspector-General	300	300	300	226
		Ditto of Inspector	1,200	1,200	1,054	1,214
		Ditto of Establishment	300	300	300	259
		Total Allowances	1,800	1,800	1,654	1,699
		Contingencies.				
		Postage Charges	250	250	250	204
		Rents, Rates, and Taxes	376	376	376	258
		Office Expenses and Miscellaneous	774	572	370	699
		Total Contingencies	1,400	1,198	996	1,161
		Total Superintendence	14,600	13,700	14,000	14,807
		District Charges.				
		Salaries.				
17	19	Special Sub-Registrars	7,380	7,000	6,660	6,654
		Establishment.				
49	47	Clerks	9,924	10,080	10,284	10,399
16	16	Servants	1,140	1,140	1,140	1,140
		Temporary Establishment	30	...	...	...
		Total Establishment	11,094	11,220	11,424	11,539
		Allowances.				
		Commission to Sub-Registrars and Mohurirs	9,018	9,750	9,226	8,777
		Travelling Allowances	142	200	225	184
		Total Allowances	9,160	9,950	9,451	8,961
		Contingencies.				
		Remuneration to Copyists	71	60	75	18
		Postage Charges	292	270	272	266
		Rents, Rates, and Taxes	84	100	132	169
		Office Expenses	1,319	700	986	795
		Total Contingencies	1,766	1,130	1,465	1,248
		Total District Charges	29,400	29,300	29,000	28,402

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes	...	1,000	...	2,134
Commission on Stock Notes - - - -	...	...	..	2
TOTAL IMPERIAL -	...	1,000	...	2,136
PROVINCIAL.				
Interest on Provincial Advance and Loan Accounts	28,000	17,000	19,000	8,866
TOTAL -	28,000	18,000	19,000	11,002

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Deposits in State Railway Provident Institutions - - - -	2,000	1,990	2,000	2,829
Interest on Miscellaneous Accounts - -	...	...	...	...
Refunds - - - - -	..	10	...	...
TOTAL -	2,000	2,000	2,000	2,829

15.—POST OFFICE. (*a*)

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		PROVINCIAL.				
		District Post Establishments.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
3	3	Inspectors - - -	3,360	3,360	3,360	3,406
		Establishment.				
2	2	Clerks in the Office of Deputy Post Master General - - -	1,800	1,800	1,800	1,800
33	33	Overseers, Village Post Masters, and Clerks	6,360	6,300	6,240	6,511
472	454	Postmen and Runners - -	29,418	30,000	30,336	30,116
		Total Establishment -	37,578	38,100	38,376	38,427
		Allowances.				
		Travelling Allowances of Inspectors - -	2,600	2,000	2,160	1,768
		Supplies and Services.				
		Allowance to Extra Departmental Agencies -	2,121	2,100	2,158	2,143
		Postal Establishments in Feudatory States -	7,236	7,100	6,768	6,460
		Petty Construction and Repairs - -	440	400	...	101
		Monsoon Charges - - -	2,285	2,200	2,400	2,120
		Subsidy to Tonga Contractors - -	1,500	1,500	1,500	2,400
		Total Supplies and Services -	13,582	13,300	12,826	13,224
		Contingencies.				
		Miscellaneous - - - -	880	1,240	1,278	1,072
		TOTAL -	58,000	58,000	58,000	57,897

(*a*) Budget Estimate proposed by the Deputy Post Master General, Central Provinces and Berar.

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Legislative Council - - -	...	2,000	...	...
Civil Offices of Account and Audit - -	58,400	60,400	64,400	62,211
Currency Department - - -	600	600	600	538
TOTAL IMPERIAL -	59,000	63,000	65,000	62,749
PROVINCIAL.				
Salary of Chief Commissioner (4,166⅔)[4] - -	48,000	57,100	48,000	48,000
Staff and Household of Chief Commissioner(*b*) -	6,000	6,000	6,000	6,000
Tour Expenses - - - -	15,700	13,600	16,700	11,708
Civil Secretariat - - - -	81,000	75,050	81,750	75,542
Commissioners - - - -	1,97,736	1,93,000	1,97,500	1,87,784
Civil Offices of Account and Audit - -	12,564	13,250	13,050	12,336
TOTAL PROVINCIAL -	3,61,000	3,58,000	3,63,000	3,41,370
LOCAL.				
General Establishment of Local Funds - -	29,000	30,000	36,000	33,419
TOTAL -	4,49,000	4,51,000	4,64,000	4,37,538

(*b*) For sumptuary allowance of Chief Commissioner.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91. Rs.	Revised Estimate, 1889-90. Rs.	Budget Estimate, 1889-90. Rs.	Accounts, 1888-89. Rs.
		Civil Offices of Account and Audit. (a)				
		CIVIL OFFICES OF ACCOUNT AND AUDIT.				
		IMPERIAL.				
		Salaries.				
1	1	Comptroller (1,250) - -	15,000	13,938	15,000	13,922
		Assistant Comptroller - - -	...	1,056	...	192
1		Probationer (250) - -	...	1,146	3,000	2,578
1	1	Chief Superintendent (400 to 600) -	7,200	6,960	6,960	6,480
			22,200	23,100	24,960	23,172
		Deduct—Probable Savings - -	*1,000*	...	*600*	...
		Total Salaries -	21,200	23,100	24,360	23,172
		Establishment.				
3	3	Clerks (200 and over) - -	10,440	34,000	11,220	36,224
31	32	Clerks (less than 200) - -	23,772		25,356	
12	12	Servants - - - -	1,116	1,100	1,116	1,106
		Temporary Establishment - -	...	24	72	72
		Total Establishment -	35,328	35,124	37,764	37,402
		Allowances.				
		Travelling Allowance of Officers - -	...	220	...	116
		Contingencies.				
		Postage Charges - - - -	600	600	850	507
		Telegram Charges - - - -	200	200	160	117
		Purchase and Repair of Furniture - -	150	150	250	110
		Hot-weather Charges - - -	600	656	700	597
		Rents, Rates, and Taxes - - -	36	36	...	...
		Office Expenses and Miscellaneous - -	286	314	316	190
		Total Contingencies -	1,872	1,956	2,276	1,521
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL	58,400	60,400	64,400	62,211
		Civil Offices of Account and Audit.				
		PROVINCIAL.				
		Examiner of Local Accounts - -	...	1,008	...	...
		Establishment.				
13	14	Clerks (less than 200) - -	12,156	11,852	12,690	11,981
4	5	Servants - - -	288	270	216	215
		Allowance to a Clerk (for compiling the History of Services of Gazetted Officers) - -	120	120	120	116
		Contingencies.				
		Rents, Rates, and Taxes - - -	...	...	24	24
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL	12,564	13,250	13,050	12,336
		Total Civil Offices of Account and Audit -	70,964	73,650	77,450	74,547
		Currency Department. (a)				
		IMPERIAL.				
		Establishment.				
1	1	Treasurer - - -	360	360	360	360
2	2	Poddar and Servant - -	144	144	144	144
		Total Establishment -	504	504	504	504
		Contingencies.				
		Office Expenses and Miscellaneous - -	96	96	96	34
		Total Currency Department -	600	600	600	538
		Tour Expenses, Provincial.				
		Travelling Expenses of the Chief Commissioner -	3,500	3,000	3,500	2,248
		Ditto of Secretary and Under-Secretary -	1,800	1,200	1,800	983
		Ditto of Establishment - -	1,400	1,400	1,400	776
		Allowance to Assistant Surgeon - - -	...	...	...	114
		Temporary Tour Khalasies - - -	1,500	1,500	1,500	1,226
		Purchase and Repair of Tents and Camp Furniture -	500	1,500	1,500	2,983
		Contingencies - - - -	7,000	5,000	7,000	3,378
		Total Tour Expenses -	15,700	13,600	16,700	11,708

(a) Estimates proposed by the Comptroller.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil Secretariat.(a)				
		Salaries.				
1	1	Secretary (2,000)* - -	23,040	18,200	23,040	20,617
1	1	Under-Secretary (800)* - -	9,216	6,700	9,216	9,216
1	1	Assistant Secretary (500 to 700) -	7,680	7,030	7,400	2,262
			39,936	...	39,656	...
		Deduct—Probable Savings -	*2,756*	...	*1,050*	...
		Total Salaries -	37,180	31,930	38,606	32,095
		Establishment.				
2	2	Clerks (200 and over) - -	8,400	25,600	8,400	25,935
19	21	" (less than 200) - -	17,100		17,280	
2	2	Translators - - -	2,640	2,640	2,640	2,647
33	35	Servants - - - -	3,180	2,700	2,988	2,844
		Temporary Establishment - -	600	220	...	2,287
		Total Establishment -	31,920	31,160	31,308	33,713
		Allowances.				
		Travelling Allowances of Officers - - -	...	150	...	73
		Ditto of Establishment -	...	250	...	3
		Total Allowances -	...	400	...	76
		Special Charges.				
		Maintenance of Pachmarhi Telegraph Line -	1,000	1,140	780	1,282
		Contingencies.				
		Section-writing - - - -	400	400	500	130
		Purchase of Books and Periodicals - -	2,000	1,500	1,500	778
		Postage Charges - - - -	5,000	5,000	4,500	5,041
		Telegram Charges - - - -	1,500	1,350	1,500	624
		Purchase and Repair of Furniture - -	400	500	500	163
		Hot-weather Charges - - -	600	600	600	502
		Office Expenses and Miscellaneous - -	1,000	1,070	1,956	1,138
		Total Contingencies -	10,900	10,420	11,056	8,376
		Total Civil Secretariat -	81,000	75,050	81,750	75,542
		Commissioners.				
		Salaries.				
4	4	Commissioners (2,500)* . - -	1,17,600	1,12,200	1,16,400	1,12,782
		Establishment.				
8	8	Clerks (200 and over) - -	24,000	49,400	24,000	49,152
35	35	" (less than 200) - -	25,560		25,560	
6	6	Judicial Copyists - - -	1,320	1,320	1,320	1,317
37	37	Servants - - - -	2,712	2,710	2,712	2,709
		Allowance to a clerk as Telugu Translator -	60	60	60	60
		Total Establishment -	53,652	53,490	53,652	53,238
		Allowances.				
		Travelling Allowances of Officers - -	12,200	12,310	12,500	12,039
		Ditto of Establishment	2,000	2,000	2,100	1,965
		Total Allowances -	14,200	14,310	14,600	14,004
		Supplies and Services.				
		Feed and Keep of Elephants - -	...	...	500	446
		Contingencies.				
		Purchase of Books and Periodicals - -	24	100	24	62
		Purchase and Repair of Furniture - -	620	400	420	107
		Ditto of Tents - -	2,620	3,550	2,699	570
		Rents, Rates, and Taxes - - -	1,512	1,512	1,512	1,488
		Postage Charges - - - -	2,425	2,308	2,335	2,194
		Telegram Charges - - - -	300	200	290	181
		Hot-weather Charges - - -	926	900	900	705
		Tour Charges - - - -	2,896	2,770	2,770	1,524
		Office Expenses and Miscellaneous - -	961	1,260	1,398	483
		Total Contingencies -	12,284	13,000	12,348	7,314
		Total Commissioners -	1,97,736	1,93,000	1,97,500	1,87,784

(a) Estimates proposed by the Secretary to the Chief Commissioner.

18—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		General Establishment of Local Funds.				
		DISTRICT COUNCILS AND LOCAL BOARDS.				
		Salaries.				
3	...	Assistant Secretaries - -	...	60	3,000	2,334
		Establishment.				
85	81	Clerks - - - -	20,275	21,050	21,930	21,591
74	72	Servants - - - -	4,175	4,690	5,055	5,087
		Total Establishment -	24,450	25,740	26,985	26,678
		Allowances.				
		Travelling Allowances - - -	350	200	675	167
		Contingencies.				
		Office Expenses and Miscellaneous - -	4,200	4,000	5,340	4,240
		TOTAL DISTRICT COUNCILS AND LOCAL BOARDS -	29 000	30,000	36,000	33,419
		Total Genl. Estabt. of Local Funds -	29,000	30,000	36,000	33,419

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91	Revised Estimate, 1889-90.	Budget Estimate 1889-90	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Law Officers - - - - -	3,400	4,000	3,400	2,019
Judicial Commissioner - - - -	63,230	60,600	62,000	60,599
Civil and Sessions Courts - - -	30,380	28,100	26,800	25,290
Courts of Small Causes - - - -	38,280	36,010	37,820	36,953
Criminal Courts - - - -	6,09,500	5,81,660	6,06,550	5,83,684
Pleadership Examination Charges - -	100	100	100	14
Refunds - - - - -	14,110	14,530	14,330	20,386
TOTAL -	7,59,000	7,25,000	7,51,000	7,28,945

DETAILS.

Numbers. 1889-90	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
		Law Officers.	Rs.	Rs.	Rs.	Rs.
		Fees to Pleaders for conducting Civil suits in which Government is a party -	20	...	...	7
		Ditto ditto Criminal cases -	...	400	...	...
		Mofussil Establishment.				
		Government Pleaders - - -	3,000	3,500	3,000	2,000
		Allowances.				
		Travelling Allowance - - -	380	100	400	12
		Total Law Officers -	3,400	4,000	3,400	2,019
		Judicial Commissioner.				
		Salaries.				
1	1	Judicial Commissioner (3,166⅔)[4] -	36,480	36,480	36,480	36,488
1	1	Registrar (800)[4] - - -	9,216	8,660	9,216	8,800
		Total Salaries -	45,696	45,140	45,696	45,288
		Establishment.				
2	2	Clerks (200 and over) - -	5,400	8,138	5,400	8,411
5	5	„ (less than 200) - -	3,600		3,600	
1	1	Translator - - - -	1,200	1,105	1,200	1,041
2	3	Judicial Copyists - - -	660	563	480	482
12	12	Servants - - - -	990	984	990	984
		Temporary Establishment - -	600	160	...	40
		Total Establishment -	12,450	10,950	11,670	10,958
		Carried over .	58,146	56,090	57,366	56,246

19A. LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Judicial Commissioner—*continued.*				
		Brought forward	58,146	56,090	57,366	56,246
		Allowances.				
		Travelling Allowance of Officers	...		600	146
		Ditto of Establishment	800	600	...	596
		Total Allowances	800	600	600	742
		Contingencies.				
		Purchase and Repair of Tents	80	1,100	1,040	1,181
		Ditto of Furniture	110	230	230	296
		Tour Charges	1,024	1,024	1,024	715
		Postage Charges	800	716	900	644
		Telegram Charges	50	50	50	52
		Purchase of Books and Periodicals	1,500	300	300	164
		Hot-weather Charges	304	280	280	242
		Office Expenses and Miscellaneous	416	210	210	317
		Total Contingencies	4,284	3,910	4,034	3,611
		Total Judicial Commissioner	63,230	60,600	62,000	60,599
		Civil and Sessions Courts.				
		MUNSIFFS.				
		Salaries.				
17	20	Additional Tahsildars or Munsiffs	24,000	21,495	20,400	18,535
		Establishment.				
35	35	Sale Amins	6,300	6,300	6,300	6,630
		Allowances.				
		Travelling Allowance of Officers	...	205	...	99
		Ditto of Establishment	80	100	100	26
		Total Allowances	80	305	100	125
		Total Civil and Sessions Courts	30,380	28,100	26,800	25,290
		Courts of Small Causes.				
		Salaries.				
2	2	Judges (800—1,000)	21,600	20,134	21,216	21,002
1	1	Registrar (250)	3,000	2,520	3,000	2,520
		Total Salaries	24,600	22,654	24,216	23,522
		Establishment.				
12	11	Clerks	4,680	4,527	5,040	4,461
3	3	Judicial Copyists	444	444	444	443
9	9	Servants	582	582	582	582
3	4	Nazirs and Naib Nazirs	1,140	1,122	780	1,128
2	2	Bailiffs, Criers, &c.	1,440	1,440	1,440	1,440
35	35	Process-servers	2,904	2,904	2,904	3,137
		Extra peons under 30 per cent. rule	1,068	949	1,058	950
		Ditto Judicial Commissioner's Circular	...	30	...	..
		Fees to Commissioners for local investigation	97	22	30	45
		Total Establishment	12,355	12,020	12,278	12,186
		Allowances.				
		Travelling Allowance of Officers	...	...	...	48
		Ditto of Establishment	...	10	..	31
		Total Allowances	..	10	...	79
		Contingencies.				
		Purchase and Repair of Furniture	130	130	130	9
		Rents, Rates, and Taxes	720	720	720	720
		Postage Charges	120	120	120	116
		Hot-weather Charges	215	215	215	191
		Office Expenses and Miscellaneous	140	141	141	130
		Total Contingencies	1,325	1,326	1,326	1,166
		Total Courts of Small Causes	38,280	36,010	37,820	36,953
		Criminal Courts.				
		GENERAL ESTABLISHMENTS.				
		Salaries.				
		Deputy Commissioners', &c., Moiety of salaries transferred from "3—Land Revenue, Charges of District Administration, General Establishments"—See page 13	3,31,712	2,72,667	3,33,580	2,71,612
		Deduct—Probable Savings	*43,712*	...	*43,373*	...
		Total Salaries	2,88,000	2,72,667	2,90,207	2,71,612
		Carried over	2,88,000	2,72,667	2,90,207	2,71,612

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Criminal Courts—*continued.*				
		GENERAL ESTABLISHMENTS—*continued.*				
		Brought forward -	2,88,000	2,72,667	2,90,207	2,71,612
		Establishment.				
		Deputy Commissioners', &c., Establishment, Moiety of cost transferred from "3—Land Revenue, Charges of District Administration, General Establishments"—See page 13 - -	60,780	59,700	59,832	49,486
		Allowances.				
		Travelling Allowance of Officers - -	7,920	7,880	7,880	7,880
		Ditto of Establishment -	3,400	3,820	3,820	3,862
		Total Allowances -	11,320	11,700	11,700	11,742
		Supplies and Services.				
		Petty Construction and Repairs - -	...	...	...	8
		Law Charges - - -	10	20	20	...
		Diet-money and Travelling Expenses of Witnesses - - - -	11,790	9,000	12,370	8,912
		Rewards for Capture of Criminals - -	800	200	780	117
		Carriage of Corpses and wounded persons -	640	400	580	204
		Total Supplies and Services -	13,240	9,620	13,750	9,241
		Contingencies.				
		Purchase and Repair of Tents - -	3,440	1,900	1,450	3,205
		Ditto of Furniture - -	2,420	2,170	2,170	1,589
		Purchase of Books and Periodicals - -	100	200	100	252
		Postage Charges - - -	10,800	10,340	10,340	10,931
		Service Stamps for service of processes -	1,190	940	940	723
		Telegram Charges - - -	60	10	10	3
		Rents, Rates, and Taxes - - -	850	852	852	902
		Hot-weather Charges - - -	4,680	4,620	4,620	4,087
		Tour Charges - - - -	5,000	5,260	5,260	4,358
		Office Expenses and Miscellaneous - -	830	1,600	951	1,779
		Total Contingencies -	29,370	27,892	26,693	27,829
		TOTAL GENERAL ESTABLISHMENTS -	4,02,710	3,81,579	4,02,182	3,69,910
		JUDICIAL ESTABLISHMENTS.				
		Salaries.				
1	1	Cantonment Magistrate, 1st class, (1,000)	12,000		12,000	
		Do. allowance (250) - -	3,000		3,000	
		Do. do. (200) - -	...		2,400	
		Do. do. (100) - -	1,200		1,200	
		Do. do. (50) - -	600		...	
		Total Salaries -	16,800	16,900	18,600	18,361
		Establishment.				
4	4	Clerks (200 and over) - -	9,600	1,01,309	9,600	1,01,428
173	173	" (less than 200) - -	95,736		95,736	
17	19	Honorary Magistrates' Mohurirs -	3,372	3,372	3,012	2,890
14	13	Servants - - - -	924	924	1,008	1,015
...	...	Temporary Establishment - -	516	1,044	1,044	834
		Total Establishment -	1,10,148	1,06,649	1,10,400	1,06,167
		TOTAL JUDICIAL ESTABLISHMENTS -	1,26,948	1,23,549	1,29,000	1,24,528
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
		Fees to Commissioners for local investigation - - - -	4,202	4,000	1,650	1,770
52	52	Naib Nazirs - - -	11,400	11,400	11,400	11,203
596	595	Process-servers - - -	47,184	47,256	47,256	46,132
		Extra Peons under 30 per cent. rule -	10,342	8,296	10,028	7,861
		Ditto Judicial Commissioner's Circular - -	6,570	5,436	4,890	5,544
		TOTAL PROCESS-SERVING ESTABLISHMENT -	79,698	76,388	75,224	72,510
		RECORD-ROOM (OR COPY-MAKING) ESTABLISHMENT.				
1	1	Copyist - - -	144	144	144	16,736
		Total Criminal Courts -	6,09,500	5,81,660	6,06,550	5,83,684

19B.—LAW AND JUSTICE—JAILS. (a)

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Jails - - - - -	3,02,500	3,25,600	2,81,420	2,89,743
Jail Manufactures - - -	3,09,500	2,87,400	3,33,580	2,65,307
TOTAL -	6,12,000	6,13,000	6,15,000	5,55,050

(a) Budget Estimate proposed by the Inspector-General of Jails.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Jails.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		SALARIES.				
		Central Jails.				
1	1	Superintendent (700—950) - -	10,200	9,700	9,350	9,000
		Ditto (allowance 150) (b) -	1,800	1,800	1,800	1,800
23	23	Jailors and Deputy Jailors (2—200 to 250, 1—125 to 150, 2—100 to 150, 5—50 to 55, 7—35 to 45, 3—25 to 30, 3 at 20) - - -	18,500	13,500	18,440	14,508
		Total Central Jails -	30,500	25,000	29,590	25,308
		District Jails.				
		Superintendents' Allowance (2—75, 14—50) (c) - - -	9,600	9,300	9,300	9,267
25	25	Jailors and Assistants (3—75 to 100, 7—60 to 70, 5—35 to 45, 10—25 to 30)	13,560	10,320	13,560	10,275
		Total District Jails -	23,160	19,620	22,860	19,542
		Lock-ups.				
1	—	Jailor (5) - - -	...	50	60	60
		School of Industry.				
1	1	Superintendent (1,000) - -	12,000	13,216	12,000	12,000
2	2	Overseers (80), (12) - - -	1,104	1,104	1,104	1,104
		Total School of Industry -	13,104	14,320	13,104	13,104
		TOTAL SALARIES -	66,764	58,990	65,614	58,014
		CLERICAL ESTABLISHMENTS.				
		Central Jails.				
—		Clerks - - - -	...	5,550	...	5,512
		Lock-ups.				
1		Clerk - - -	...	7	84	84
		School of Industry.				
4	4	Clerks - - - -	1,740	1,740	1,740	1,740
		TOTAL CLERICAL ESTABLISHMENT -	1,740	7,297	1,824	7,336
		WARDER ESTABLISHMENT.				
		Central Jails.				
140	140	Turnkeys and Warders - -	13,956	14,300	13,932	13,890
		District Jails.				
210	210	Turnkeys and Warders - -	21,504	5,100	21,504	5,133
		Deduct—Probable Savings -			4,670	
					16,834	
		TOTAL WARDER ESTABLISHMENT -	35,460	19,400	30,766	19,023
		MENIAL AND OTHER ESTABLISHMENT.				
		Central Jails.				
		Extra and Temporary Guards - -	300	400	200	392
		District Jails.				
—		Extra and Temporary Guards - -	732	9,809	476	9,161
		Lock-ups.				
5		Servants - - -	...	83	276	276
		School of Industry.				
2	2	Servants - - - -	48	48	48	48
		TOTAL MENIAL AND OTHER ESTABLISHMENT -	1,080	10,340	1,000	9,877
		ALLOWANCES.				
		Central Jails.				
		Travelling Allowances - - -	150	500	130	395
		District Jails.				
		Travelling Allowances - - -	250	300	255	329
		TOTAL ALLOWANCES -	400	800	385	724
		SUPPLIES AND SERVICES.				
		Central Jails.				
		Rations (3,065 prisoners) - - -	82,000	1,10,000	75,000	81,954
		Clothing and Bedding (3,051 prisoners) - -	17,040	17,000	17,000	13,448
		Money Payments to Convicts - -	1,210	2,500	750	1,685
		Moving Prisoners - -	2,050	1,000	1,200	816
		Charges for Transportation of Convicts - -	490	1,000	400	821
		Petty Construction and Repairs - -	3,320	3,600	3,650	3,488
		Miscellaneous - - - -	11,870	10,553	8,500	11,381
		Total Central Jails -	1,17,980	1,45,653	1,06,500	1,13,593
		Carried over -	1,05,444	96,827	99,589	94,924

(b) Paid to the Civil Surgeon of Raipur.

(c) Paid to Civil Surgeons.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Jails—*continued.*				
		Brought forward -	1,05,444	96,827	99,589	94,974
		SUPPLIES AND SERVICES—*contd.*				
		Brought forward -	1,17,980	1,45,653	1,06,500	1,13,593
		District Jails.				
		Rations (1,645 prisoners) - - -	30,390	36,600	27,900	36,347
		Clothing and Bedding (1,481 prisoners) - -	6,485	5,500	5,530	6,880
		Money Payments to Convicts - -	490	300	475	332
		Moving Prisoners - - - -	1,755	1,300	1,025	1,153
		Petty Construction and Repairs - -	9,000	5,000	9,000	3,348
		Miscellaneous - - - -	4,400	7,000	4,180	5,517
		Total District Jails -	52,520	55,700	48,110	53,577
		Lock-ups.				
		Dieting and moving Under-trial Prisoners -	7,640	7,680	7,685	6,747
		Sambalpur State Prisoners (Nimar) - -	400	400	470	404
		Miscellaneous - - - -	35	20	35	120
		Total Lock-ups -	8,075	8,100	8,190	7,271
		School of Industry.				
		Subsistence to Approvers (2,196) - -	6,500	6,300	7,500	6,571
		Clothing, &c. - - - -	300	300	300	134
		Miscellaneous - - - -	25	50	100	44
		Total School of Industry -	6,825	6,650	7,900	6,749
		TOTAL SUPPLIES AND SERVICES -	1,85,400	2,16,103	1,70,700	1,81,190
		HOSPITAL CHARGES.				
		Central Jails.				
		Medical Officer (allowance 100) (*a*) -	1,200	1,200	1,200	1,200
4	4	Hospital Assistants 2 (35), (25) and (20) -	1,380	1,600	1,620	1,634
		Ditto (allowances, 10, 10, 5)	300	300	300	293
3	3	Servants - - - -	360	360	360	358
		Other Charges - - -	2,910	3,000	2,500	4,353
		Total Central Jails -	6,150	6,460	5,980	7,838
		District Jails.				
6	6	Hospital Assistants 3 (35), 2 (25), 1 (20) -	2,100	2,150	2,040	2,116
1	1	Native Doctor (20) - - -	240	...	240	11
		Servants - - - -	...	...	...	
		Other Charges - - -	1,230	2,500	940	1,970
		Total District Jails -	3 570	4,650	3,220	4,097
		School of Industry.				
1		Hospital Assistant (25) - -	...	...	300	314
		Allowance to Hospital Assistant -	120	120	...	...
1	1	Servant - - - -	120	120	120	120
		Other charges - - -	40	10	...	7
		Total School of Industry -	280	250	420	441
		TOTAL HOSPITAL CHARGES -	10,000	11,360	9,620	12,376
		CONTINGENCIES.				
		Central Jails.				
		Postage Charges - - - -	350	350	300	343
		Telegram Charges - - - -	60	70	50	34
		Office Expenses and Miscellaneous - -	320	310	350	233
		Total Central Jails -	730	730	700	610
		District Jails.				
		Postage Charges - - - -	335	300	330	323
		Telegram Charges - - - -	27	20	7	16
		Office Expenses and Miscellaneous - -	403	200	294	254
		Total District Jails -	765	520	631	593
		School of Industry.				
		Postage Charges - - - -	130	40	140	...
		Telegram Charges - - - -	5	5	10	...
		Office Expenses and Miscellaneous - -	26	15	30	...
		Total School of Industry -	161	60	180	...
		TOTAL CONTINGENCIES -	1,656	1,310	1,511	1,203
		TOTAL CENTRAL JAILS - -	1,69,766	1,98,593	1,57,032	1,67,538
		TOTAL DISTRICT JAILS - -	1,02,501	95,699	92,386	92,432
		TOTAL LOCK-UPS - -	8,075	8,240	8,610	7,691
		TOTAL SCHOOL OF INDUSTRY -	22,158	23,068	23,392	22,082
		Total Jails -	3,02,500	3,25,600	2,81,420	2,89,743

(*a*) Paid to the Civil Surgeon of Jubbulpore.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Jail Manufactures.				
ESTABLISHMENT.				
Work Instructors, Central Jails - -	...	480	...	650
Allowances.				
School of Industry.				
Wages of Approvers and their families - -	8,500	7,500	10,500	7,890
Hired workmen - - - -	4,500	3,000	3,000	4,580
TOTAL ALLOWANCES -	13,000	10,500	13,500	12,470
SUPPLIES AND SERVICES.				
Central Jails.				
Purchase of Raw Materials - - -	1,61,200	1,56,000	1,56,000	1,38,128
Miscellaneous - - - -	12,310	11,380	9,900	11,846
Total Central Jails -	1,73,510	1,67,380	1,65,900	1,49,974
District Jails.				
Purchase of Raw Materials - - -	38,700	34,800	39,000	34,701
Miscellaneous - - - -	2,300	2,200	2,000	1,518
Total District Jails -	41,000	37,000	41,000	36,219
School of Industry.				
Purchase of Raw Materials - - -	80,000	70,000	1,10,000	64,274
Miscellaneous - - - -	1,835	1,970	3,000	1,698
Total School of Industry -	81,835	71,970	1,13,000	65,972
TOTAL SUPPLIES AND SERVICES -	2,96,345	2,76,350	3,19,900	2,52,165
CONTINGENCIES.				
Central Jails.				
Postage Charges - - - -	40	10	40	5
Telegram Charges - - - -	45	25	55	17
Office Expenses and Miscellaneous -	5	5	5	...
Total Central Jails -	90	40	100	22
School of Industry.				
Postage Charges - - - -	5	2	5	...
Telegram Charges - - - -	40	18	50	...
Office Expenses and Miscellaneous - -	20	10	25	...
Total School of Industry -	65	30	80	...
TOTAL CONTINGENCIES -	155	70	180	22
TOTAL CENTRAL JAILS - - -	1,73,600	1,67,900	1,66,000	1,50,646
TOTAL DISTRICT JAILS - - -	41,000	37,000	41,000	36,219
TOTAL SCHOOL OF INDUSTRY - -	94,900	82,500	1,26,580	78,442
Total Jail Manufactures -	3,09,500	2,87,400	3,33,580	2,65,307

20.—POLICE. (*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Superintendence - - - -	3,000	3,000	3,000	2,441
Railway Police - - - -	3,000	3,000	3,000	2,669
TOTAL IMPERIAL -	6,000	6,000	6,000	5,110
PROVINCIAL.				
Superintendence - - - -	46,200	48,000	47,600	42,454
District Executive Force - - -	12,55,200	12,07,100	12,47,700	12,14,727
Special Police - - - -	13,600	13,700	13,600	14,908
Railway Police - - - -	15,300	15,000	14,700	17,069
Refunds - - - - -	1,700	200	400	1,173
TOTAL PROVINCIAL -	13,32,000	12,84,000	13,24,000	12,90,331
LOCAL.				
Cattle Pounds - - - -	60,770	55,500	61,060	51,164
Refunds - - -	1,230	500	940	379
TOTAL LOCAL -	62,000	56,000	62,000	51,543
TOTAL -	14,00,000	13,46,000	13,92,000	13,46,984

(*a*) Budget Estimate proposed by the Inspector-General of Police.

20.—POLICE—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Superintendence.				
		IMPERIAL.				
		SPECIAL BRANCH OF THE OFFICE OF THE INSPECTOR-GENERAL OF POLICE.				
		Salaries.				
		Portion of salary of Personal Assistant to the Inspector-General of Police transferred from Provincial -	1,800	600	1,800	1,748
		Assistant Superintendent on Special Duty -		800		
			1,800	1,400	1,800	1,748
		Ditto ditto of Establishment, Allowances and Contingencies transferred from Provincial -	1,200	1,600	1,200	693
		TOTAL SUPERINTENDENCE—IMPERIAL .	3,000	3,000	3,000	2,441
		PROVINCIAL.				
		INSPECTOR GENERAL'S ESTABLISHMENT.				
		Salaries.				
1	1	Inspector-General (1,800) - -	21,600	24,600	21,600	19,270
		Personal Assistant to the Inspector General	...	...	...	6,076
		Assistant Superintendent on Special Duty	...	...	...	232
		Establishment.				
1	1	Clerk (250) - - -	3,000	3,000	3,000	11,012
11	11	,, (less than 200) - -	7,440	7,400	7,440	
3	3	Servants - - - -	252	252	252	251
		Total Establishment -	10,692	10,652	10,692	11,263
		Allowances.				
		Travelling Allowance of Officers - -	2,600	2,500	2,600	1,867
		Ditto of Establishment - -	64	70	100	17
		Total Allowances -	2,664	2,570	2,700	1,884
		Contingencies.				
		Postage Charges - - - -	850	850	850	1,056
		Telegram Charges - - -	300	300	300	182
		Purchase and Repair of Tents - -	95	1,455	1,455	313
		Ditto of Furniture - -	80	80	80	116
		Tour Charges - - - -	1,000	859	1,000	890
		Police Gazette - - - -	700	700	700	700
		Rents, Rates, and Taxes - - -	24	30	12	12
		Hot-weather Charges - - -	200	200	200	212
		Office Expenses and Miscellaneous - -	195	150	211	248
		Total Contingencies -	3,444	4,624	4,808	3,729
		TOTAL INSPECTOR GENERAL'S ESTABLISHMENT -	38,400	42,446	39,800	42,454
		SPECIAL BRANCH OF THE INSPECTOR GENERAL'S OFFICE.				
		Salaries.				
		Personal Assistant to the Inspector General of Police (700) - - - -	8,400	2,800	8,400	
		Assistant Superintendent on Special Duty -		2,954		
				5,754		
		Deduct—Amount transferred to Imperial -	*1,800*	*1,400*	*1,800*	
		Total Salaries -	6,600	4,354	6,600	
		Establishment.				
		Clerks (less than 200) - - -	1,860	1,840	1,840	
		Allowances.				
		Travelling Allowance of Officers - - -	200	400	200	
		Ditto of Establishment - -	40	160	60	
		Total Allowances -	240	560	260	
		Contingencies.				
		Miscellaneous - - - -	300	400	300	
		Total Establishment, Allowances and Contingencies -	2,400	2,800	2,400	
		Deduct—Amount transferred to Imperial -	*1,200*	*1,600*	*1,200*	
			1,200	1,200	1,200	
		TOTAL SPECIAL BRANCH -	7,800	5,554	7,800	
		TOTAL SUPERINTENDENCE, IMPERIAL -	3,000	3,000	3,000	2,441
		DITTO, PROVINCIAL -	46,200	48,000	47,600	42,454
		Total Superintendence -	49,200	51,000	50,600	44,895

20.—POLICE—*continued.*

Numbers 1889-90	Numbers 1890-91	Details.	Budget Estimate, 1890-91. Rs.	Revised Estimate, 1889-90. Rs.	Budget Estimate, 1889-90. Rs.	Accounts, 1888-89. Rs.
		Railway Police.				
		Imperial.				
		WARDHA COAL STATE RAILWAY POLICE				
		IMPERIAL.				
		Police Force.				
1	1	European Constable - -	720	720	720	600
2	2	Head Constables - - -	276	276	276	276
10	10	Constables - - -	930	930	930	881
		Total Police Force -	1,926	1,926	1,926	1,757
		Supplies and Services.				
		Clothing - - - -	72	72	72	34
		Contingencies.				
		Miscellaneous - - - -	140	140	140	18
		TOTAL WARDHA COAL STATE RAILWAY POLICE, IMPERIAL	2,138	2,138	2,138	1,809
		BHOPAL STATE RAILWAY POLICE $\frac{3}{10}$ CHARGES, IMPERIAL.				
		Salaries.				
		Police Force.				
1	1	European Constable - -	216	216	216	216
2	2	Head Constables - - -	83	83	83	72
14	14	Constables - - -	390	390	390	390
		Total Police Force -	689	689	689	678
		Allowances.				
		House-rent Allowance to European Constables -	108	108	108	108
		Travelling Allowance - - -	36	36	36	49
		Total Allowances -	144	144	144	157
		Supplies and Services.				
		Clothing - - - - -	29	29	29	11
		TOTAL BHOPAL STATE RAILWAY POLICE, IMPERIAL -	862	862	862	846
		RAJPUTANA-MALWA RAILWAY POLICE $\frac{3}{10}$ CHARGES, IMPERIAL.				
		Police Force.				
		Head Constable - - - -	...	...	...	3
		Constables - - - -	...	...	...	11
		TOTAL RAJPUTANA-MALWA RAILWAY POLICE, IMPERIAL -	...	...	...	14
		Provincial.				
		BENGAL-NAGPUR RAILWAY POLICE $\frac{3}{10}$ CHARGES, PROVINCIAL.				
		Police Force.				
1	1	Inspector - - -	360	360	360	360
3	3	European Constables - -	648	648	648	230
11	12	Head Constables - - -	516	500	475	829
112	134	Constables - - -	3,739	3,200	3,125	2,725
		Chowkidars - - -	...			
		Total Police Force -	5,263	4,708	4,608	4,144
		Allowances.				
		House-rent Allowance to Inspector -	108	108	108	223
		Ditto to European Constables -	324	324	324	
		Travelling Allowance - - -	135	105	105	103
		Total Allowances -	567	537	537	326
		Supplies and Services.				
		Clothing - - - -	275	221	221	359
		Petty Construction and Repairs - -	...	...	...	2,870
		Total Supplies and Services -	275	221	221	3,229
		Contingencies.				
		Miscellaneous - - - -	...	...	...	45
		TOTAL BENGAL-NAGPUR RY. POLICE, PROVINCIAL -	6,105	5,466	5,366	7,744
		INDIAN MIDLAND RAILWAY, PROVINCIAL.				
		Head Constables - - - -	...	72	...	...
		Constables - - - -	...	101	...	...
		TOTAL INDIAN MIDLAND RAILWAY -	...	173	...	...

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91. Rs.	Revised Estimate, 1889-90. Rs.	Budget Estimate, 1889-90. Rs.	Accounts, 1888-89. Rs.
		Railway Police—continued.				
		GREAT INDIAN PENINSULA RAILWAY POLICE $\frac{3}{10}$ CHARGES, PROVINCIAL.				
		Salaries.				
		Allowances to District Superintendents 2 (50) - - - -	360	540	540	251
		Police Force.				
3	3	Inspectors - - -	1,620	1,620	1,620	1,712
5	5	European Constables - -	1,080	1,080	1,080	980
10	10	Head Constables - - -	434	434	434	410
142	142	Constables - - -	3,962	3,962	3,962	3,936
		Total Police Force -	7,096	7,096	7,096	7,038
		Allowances.				
		House-rent Allowances to Inspectors - -	432	432	432	1,085
		Ditto to European Constables -	576	576	576	
		Travelling Allowance - - -	300	300	300	114
		Total Allowances -	1,308	1,308	1,308	1,199
		Supplies and Services.				
		Clothing - - - - -	386	390	390	817
		Contingencies.				
		Miscellaneous - - - - -	45	27	...	20
		TOTAL GREAT INDIAN PENINSULA RAILWAY POLICE, PROVL.	9,195	9,361	9,334	9,325
		TOTAL IMPERIAL SUB-HEADS -	3,000	3,000	3,000	2,669
		TOTAL PROVINCIAL SUB-HEADS -	15,300	15,000	14,700	17,069
		Total Railway Police -	18,300	18,000	17,700	19,738
		District Executive Force.				
		DISTRICT POLICE.				
		Salaries.				
2	2	District Superintendents, 1st class (1,000)	24,000	1,38,000	24,000	1,43,761
2	2	Do. do. 2nd do. (800)	19,200		19,200	
3	3	Do. do. 3rd do. (700) (a)	25,200		25,200	
5	5	Do. do. 4th do. (600)	36,000		36,000	
6	6	Do. do. 5th do. (500)	36,000		36,000	
2	2	Assistant Superintendents, 1st grade (300)	7,200	21,000	7,200	23,700
9	9	Do. do. 2nd do. (250)	27,000		27,000	
			1,74,600		1,74,600	
		Deduct—Probable Savings -	*4,800*		*4,800*	
		Total Salaries -	1,69,800	1,59,000	1,69,800	1,67,461
		Police Force.				
8	8	Insprs., 1st class (186+ Horse Allowance 14)	19,200	59,000	19,200	61,449
10	10	Ditto, 2nd do. (136+ ditto 14)	18,000		18,000	
19	19	Ditto, 3rd do. (86+ ditto 14)	22,800		22,800	
19	19	Sub-Inspectors, 1st class (72+ ditto 8)	18,240	56,000	18,240	1,07,743
3	3	Do. ditto, (72) -	2,592		2,592	
20	20	Do. ditto, 2nd do. (57+ ditto 8)	15,600		15,600	
7	7	Do. ditto, (57) -	4,788		4,788	
34	34	Do. ditto, 3rd do. (42+ ditto 8)	20,400		20,400	
8	8	Do. ditto, (42) -	4,032		4,032	
58	58	Chief Constables, 4th do. (32+ ditto 8)	27,840	60,000	27,840	
75	75	Do. ditto, 5th do. (27+ ditto 8)	31,500		31,500	
18	18	Do. ditto, (27) -	5,832		5,832	
5	5	European Constables (60) - -	3,600	3,600	3,600	3,018
109	110	Head Constables, 1st class (19) -	25,080	1,40,000	24,852	1,37,341
201	202	Do. do., 2nd do. (14-4-0) -	34,542		34,371	
356	360	Do. do., 3rd do. (11-8-0) -	49,680		49,128	
2	...	Do. do, (9-12-0) -	...		234	
351	362	Do. do., 4th do. (8-12-0) -	38,010		36,855	
2,061	4,113	Constables, 1st class (6-12-0) - -	3,33,153	4,57,000	1,66,941	4,59,162
4,587	2,593	Do. 2nd do. (5-12-0) - -	1,78,917		3,16,503	
		Mounted Police.				
4	1	Head Constables, 1st class (15-4-0+ Horse Allowance 14) - - -	351	2,000	1,404	3,252
7	1	Do. ditto, 2nd do. (13-8-0+ do. ditto 14) - - -	330		2,310	
180	100	Constables (7-12-0+ Horse Allowance 14) - -	26,100	32,000	46,980	46,812
36	36	Drill Instructors and Schoolmasters -	3,240	3,300	3,240	3,164
...	..	Allowance to Accountants, Mohurirs (Constables) - - - -	2,160		2,220	
			8,85,987		8,79,462	
		Deduct—Probable Savings -	*16,891*		*17,548*	
		Total Police Force -	8,69,096	8,12,900	8,61,914	8,21,941
		Carried over -	10,38,896	9,71,900	10,31,714	9,89,402

(a) Two of these officers receive an allowance of Rs. 50 a month each for the supervision of the G. I. P. Railway Police.

20.—POLICE—*continued.*

Numbers 1889-90	Numbers 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89
		District Executive Force—*continued.*				
		DISTRICT POLICE—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	10,38,896	9,71,900	10,31,714	9,89,402
		Establishment.				
		Clerks - - - -		1,500	...	22,351
		Allowance to previous Conviction Mohurirs	1,476	1,400	1,476	1,062
19	19	Servants - - -	1,140	1,140	1,140	1,129
86	86	Boy Orderlies - - -	3,096	3,096	3,096	3,060
		Temporary guards for Settlement Department - - -	...	...	...	153
		Total Establishment -	5,712	7,136	5,712	27,755
		Allowances.				
		Travelling Allowance of Superintendents and Assistant Superintendents - - -	20,000	18,000	20,000	17,470
		Travelling Allowance of Subordinate Police Officers	14,400	20,000	14,400	19,058
		Good Conduct Allowances - - -	2,400	2,400	2,400	2,302
		Allowance to Head-Quarter Inspector for Supervising clothing arrangements - -	...	...	...	100
		Total Allowances -	36,800	40,400	36,800	38,930
		Hospital Charges.				
12	14	Hospital Assistants - - -	5,460	5,200	4,500	5,079
		Allowances to do. - - -	...	100	...	73
52	52	Other servants - - -	3,936	3,864	3,864	3,791
		Other charges - - -	2,504	1,300	1,460	2,653
		Total Hospital Charges -	11,900	10,464	9,824	11,596
		Supplies and Services.				
		Petty Construction - - - -	20,000	20,000	20,000	21,582
		Petty Repairs - - - -	20,000	20,000	20,000	17,081
		Way Charges of Escorts - - -	3,060	3,060	3,060	[illegible]
		Clothing - - - -	49,476	40,842	49,842	35,48[illegible]
		Charges for repairs and conveyance of Police clothing	1,300	1,300	1,300	1,427
		Purchase of Arms and Accoutrements - -	10,259	9,700	9,700	16,503
		Rewards to informers for capture of proclaimed offenders	2,760	2,657	2,657	2,210
		Oil for lighting station-houses - -	6,395	6,323	6,323	6,147
		Compensation for loss of Assamis - -	500	21,000	...	2,000
		Total Supplies and Services -	1,13,750	1,33,882	1,12,882	1,05,341
		Contingencies.				
		Hot-weather Charges - - -	2,050	2,050	2,050	1,834
		Tour Charges - - - -	6,930	5,059	6,930	4,305
		Purchase and Repairs of Tents - -	2,171	2,376	2,376	661
		Ditto of Furniture - -	831	600	830	638
		Purchase of Books and Periodicals - -	85	85	85	18
		Postage Charges - - - -	9,120	9,120	9,120	9,585
		Telegram Charges - - - -	700	600	700	580
		Rents, Rates, and Taxes - - -	851	818	818	837
		Office Expenses and Miscellaneous - -	2,410	2,410	2,410	1,978
		Total Contingencies -	25,148	23,118	25,319	20,436
		TOTAL DISTRICT POLICE -	12,32,206	11,86,900	12,22,251	11,93,460
		OTHER POLICE.				
		Special Police for the prevention and detection of opium smuggling.				
1		Chief Constable - - -	...	35	420	385
2		Head Constables - - -	...	23	276	239
10		Constables - - -	...	57	690	563
6	6	Detectives - - -	1,080	985	1,080	675
		Travelling Allowance - - -	70	...	...	62
		TOTAL -	1,150	1,100	2,466	1,924
		Excise Police.				
1	1	Head Constable (8-12-0) - -	105	105	105	105
93	89	Constables - - -	6,549	6,825	6,825	6,825
		Total Excise Police -	6,654	6,930	6,930	6,930
		Special Police charged to Private Parties.				
		Chief Constables, Head Constables and Constables -	15,190	12,170	16,053	12,413
		TOTAL OTHER POLICE -	22,994	20,200	25,449	21,267
		Total District Executive Force -	12,55,200	12,07,100	12,47,700	12,14,727

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Special Police.				
		POLICE FORCE.				
		Special detectives for dacoity operations -	...	...	...	421
...	...	Trackers - - - -	...	800	...	979
...	...	Gond Constables - - -	3,000	2,449	3,000	2,234
15	15	Mounted Constables - - -	2,700	2,700	2,700	2,765
...	...	Chief Constables - -	...	...	...	288
8	8	Head Constables - - -	1,104	1,081	1,104	1,255
95	95	Constables - - -	6,796	6,270	6,796	6,066
		Miscellaneous including travelling allowance	...	...	...	900
		Rewards - - - -	...	400	...	...
		Total Special Police -	13,600	13,700	13,600	14,908
		Cattle Pounds.				
1,092	1,125	Establishment - - -	41,680	40,200	40,600	38,754
		Construction and Repair of Pounds -	11,500	10,960	11,960	6,912
		Miscellaneous (including feeding charges)	5,690	3,392	6,500	4,098
		Contingencies - - -	1,900	948	2,000	1,400
		Total Cattle Pounds -	60,770	55,500	61,060	51,164

22.—EDUCATION. (*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Direction - - - - -	26,400	28,300	25,000	25,874
Inspection - - - - -	84,800	73,000	83,200	80,243
Government Colleges, General - - -	19,700	18,600	19,610	17,274
Government Schools, General - - -	1,68,400	1,62,700	1,77,000	1,64,932
Government Schools, Special - - -	42,700	37,700	41,500	35,950
Grants-in-aid - - - - -	82,900	75,700	80,400	75,435
Scholarships - - - - -	23,000	19,200	20,200	19,108
Miscellaneous - - - - -	39,400	38,250	34,090	32,051
Refunds - - - - -	1,700	1,650	1,000	3,056
TOTAL PROVINCIAL -	4,89,000	4,56,000	4,82,000	4,53,923
LOCAL.				
Government Schools, General - - -	1,72,000	1,68,000	1,73,300	1,67,224
Grants-in-aid - - - - -	880	590	900	210
Scholarships - - - - -	13,000	10,400	11,780	8,332
Miscellaneous - - - - -	...	...	20	...
Refunds - - - - -	220	10	...	832
TOTAL LOCAL -	1,87,000	1,79,000	1,86,000	1,76,598
TOTAL - -	6,76,000	6,35,000	6,68,000	6,30,521

(*a*) Budget Estimate proposed by the Inspector-General of Education.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Direction.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector-General of Education (1,250—1,500) - - - -	15,600	17,800	15,000	15,964
		Establishment.				
8	8	Clerks - - - -	5,640	5,624	5,620	5,559
8	8	Servants - - - -	606	606	606	603
		Total Establishment -	6,246	6,230	6,226	6,162
		Allowances.				
		Travelling Allowances of Officers - -	1,080	1,200	1,000	1,057
		Ditto of Establishment- -	300	300	300	202
		Total Allowances -	1,380	1,500	1,300	1,259
		Contingencies.				
		Postage Charges . - - -	1,500	1,400	1,500	1,335
		Telegram Charges - - - -	50	50	50	32
		Purchase and Repair of Furniture - -	184	180	184	300
		Hot-weather Charges - - -	100	100	100	113
		Office Expenses and Miscellaneous - -	1,340	1,040	640	709
		Total Contingencies -	3,174	2,770	2,474	2,489
		Total Direction -	26,400	28,300	25,000	25,874

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Inspection.				
		Salaries.				
		Circle Inspectors of Schools—				
2	2	3rd grade (750—1,000) - -	21,000	21,300	24,000	26,211
1	1	4th do. (500—750) - -	9,000		9,000	
		District Inspectors of Schools—				
2	2	1st grade (200) - - -	4,800	26,500	4,800	26,833
3	3	2nd do. (150) - - -	5,400		5,400	
4	4	3rd do. (125) - - -	6,000		6,000	
4	4	4th do. (100) - - -	4,800		4,800	
5	5	5th do. (80) - - -	4,800		4,800	
1	1	Assistant Inspector (60) - -	720		720	
		Allowance to Head Master, Middle School, Sironch - - -	50		...	
		Deduct—Probable Savings - -			59,520 5,000	
		Total Salaries -	56,570	47,800	54,520	53,044
		Establishment.				
		Circle Inspectors' Offices—				
10	8	Clerks (less than 200) - -	4,740	4,700	5,220	5,200
15	15	Servants - - -	930	918	918	918
		District Inspectors' Offices—				
19	19	Clerks (less than 200) - -	3,924	3 910	3,924	3,928
19	19	Servants - - -	1,368	1,362	1,368	1,364
		Total Establishment -	10,962	10,890	11,430	11,410
		Allowances.				
		Travelling Allowances of Circle Inspectors and District Inspectors - - -	11,010	9,000	11,010	9,351
		Travelling Allowances of Establishment -	740	700	741	596
		Total Allowances -	11,750	9,700	11,751	9,947
		Supplies and Services.				
		Purchase and Repair of Tents - -	...	10	...	713
		Contingencies.				
		Rents, Rates, and Taxes - - -	600	610	600	706
		Postage Charges - - - -	2,600	2,600	2,600	2,635
		Telegram Charges - - - -	35	35	35	19
		Purchase and Repair of Furniture - -	388	370	370	115
		Hot-weather Charges - - -	275	270	274	226
		Office Expenses and Miscellaneous - -	1,620	1,615	1,620	1,428
		Total Contingencies -	5,518	5,500	5,499	5,129
		Total Inspection -	84,800	73,900	83,200	80,243
		Government Colleges, General.				
		ARTS COLLEGES, ENGLISH AND ORIENTAL.				
		Salaries.				
1	1	Principal - - - - -	5 600	5,467	5,467	5,067
5	5	Professors and Assistant Professors -	10,860	9,620	10,620	9,020
3	3	Masters and Assistants - -	2,040	2,040	2,040	1,854
		Total Salaries -	18,500	17,127	18,127	15,941
		Establishment.				
1	1	Clerk - - - - -	150	150	150	150
6	6	Servants - - - - -	186	186	186	186
		Total Establishment	336	336	336	336
		Supplies and Services.				
		Petty Construction and Repairs - -	74	600	600	27
		Contingencies.				
		Rents, Rates, and Taxes - - -	184	138	138	138
		Purchase of Furniture - - -	431	130	130	675
		Postage Charges - - - -	10	10	10	8
		Office Expenses and Miscellaneous - -	165	259	269	149
		Total Contingencies -	790	537	547	970
		Total Government Colleges, General -	19,700	18,600	19,610	17,274

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, General.*				
		SECONDARY SCHOOLS FOR BOYS AND GIRLS. (ENGLISH AND VERNACULAR)—*PROVINCIAL.*				
		High Schools.				
40	42	Masters - - - -	29,182			
14	14	Servants - - - -	714			
		Contingencies - - -	1,168			
		Middle Schools.				
		1st Grade, Ordinary.				
	126	Masters - - - -	49,428			
	52	Servants - - - -	2,463			
		Contingencies - - -	2,317			
		Rajkumar School.				
	4	Masters - - - -	2,400			
	8	Servants - - - -	444			
		Contingencies - - -	772			
		2nd Grade.				
	133	Masters - - - -	23,208			
	33	Servants - - - -	1,262			
		Contingencies - - -	1,299			
		PAYMENTS IN SUPPORT OF MUNICIPAL AND LOCAL SCHOOLS - - -	900			
		TOTAL SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR), PROVINCIAL - - -	1,15,557	1,01,508	1,06,067	1,02,277
		SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR), LOCAL.				
		Middle Schools.				
		1st Grade.				
	29	Masters - - - -	4,950			
	6	Servants - - - -	250			
		Contingencies - - -	90			
		2nd Grade.				
	259	Masters - - - -	30,755			
	9	Servants - - - -	272			
		Contingencies - - -	814			
		TOTAL SECONDARY SCHOOLS FOR BOYS, &c., LOCAL - - -	37,131	2,820	2,825	2,825
		PRIMARY SCHOOLS FOR BOYS AND GIRLS. *PROVINCIAL.*				
		Upper Primary Schools.				
	106	Masters - - - -	11,028			
	17	Servants - - - -	726			
		Contingencies - - -	1,330			
		Lower Primary Schools.				
	151	Masters - - - -	17,280			
	31	Servants - - - -	1,143			
		Contingencies - - -	1,436			
		TOTAL PRIMARY SCHOOLS FOR BOYS AND GIRLS, PROVINCIAL - -	32,943	42,595	49,933	49,351
		PRIMARY SCHOOLS FOR BOYS AND GIRLS, *LOCAL.*				
		Upper Primary Schools.				
	891	Masters - - - -	76,447			
	13	Servants - - - -	380			
		Contingencies - - -	2,669			
		Carried over -	79,496			

* The classification of this head has undergone a complete change.

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
Government Schools, General—*continued.*	Rs.	Rs.	Rs.	Rs.
PRIMARY SCHOOLS FOR BOYS AND GIRLS.				
LOCAL—continued.				
Brought forward -	79,496			
Lower Primary Schools.				
Numbers. 1889-90 1890-91 — 416 Masters - - - -	27,434			
16 Servants - - - -	536			
Contingencies - - -	1,044			
TOTAL PRIMARY SCHOOLS FOR BOYS AND GIRLS, LOCAL	1,08,510	1,39,480	1,42,551	1,41,606
EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET—PROVINCIAL.				
Secondary Schools.				
High Schools - - - -	1,700			
Middle Schools, 1st grade, ordinary - -	2,832			
Ditto 2nd grade - - -	3,560			
Primary Schools.				
Upper Primary Schools - - -	1,329			
Lower Primary Schools - - -	3,479			
TOTAL EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET—PROVINCIAL - - - -	12,900	12,517	14,800	7,859
EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET—LOCAL.				
Secondary Schools.				
Middle Schools, 1st grade - - -	240			
Ditto 2nd grade - - -	2,195			
Primary Schools.				
Upper Primary Schools - - -	12,664			
Lower Primary Schools - - -	7,299			
TOTAL EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS, &c., LOCAL - - -	22,398	21,060	23,134	17,604
EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET—PROVINCIAL.				
Secondary Schools.				
High Schools - - - -	1,595			
Middle Schools, 1st grade, ordinary - -	2,386			
Ditto Rajkumar School - -	80			
Ditto 2nd grade - - -	1,704			
Primary Schools.				
Upper Primary Schools - - -	368			
Lower Primary Schools - - -	867			
TOTAL EXPENDITURE ON FURNITURE AND APPARATUS, &c., PROVINCIAL - - -	7,000	6,080	6,200	5,445
EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET—LOCAL.				
Secondary Schools.				
Middle Schools, 1st grade - - -	125			
Ditto 2nd grade - - -	964			
Primary Schools.				
Upper Primary Schools - - -	2,616			
Lower Primary Schools - - -	1,156			
TOTAL EXPENDITURE ON FURNITURE AND APPARATUS, &c., LOCAL - - - -	4,861	4,640	4,790	5,189
TOTAL PROVINCIAL SUB-HEADS -	1,68,400	1,62,700	1,77,000	1,64,932
TOTAL LOCAL SUB-HEADS -	1,72,900	1,68,000	1,73,300	1,67,224
Total Government Schools, General -	3,41,300	3,30,700	3,50,300	3,32,156

22.—EDUCATION—*continued.*

Numbers 1889-90	Numbers 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate 1889-90	Budget Estimate, 1889-90	Accounts, 1888-89
			Rs.	Rs.	Rs.	Rs.
		Government Schools, Special.				
		Provincial.				
		Training Schools.				
		Salaries.				
20	21	Masters - - - -	15,672	14,500	14,672	12,625
1	1	Lady Superintendent - -	2,400	2,200	2,400	1,973
		Total Salaries -	18,072	16,700	17,072	14,598
		Establishment.				
12	12	Servants - - - -	648	648	648	648
—	—	Stipends to Pupils - - -	13,428	11,000	14,453	11,570
9	9	Boarding House Establishment -	444	444	444	444
		Total Establishment -	14,520	12,092	15,545	12,662
		Contingencies.				
		Postage Charges - - -	50	50	50	24
		Office Expenses and Miscellaneous -	2,358	2,218	2,216	2,388
		Total Contingencies -	2,408	2,268	2,266	2,412
		Total Training Schools -	35,000	31,060	34,883	29,672
		Industrial Schools.				
2	9	Masters - - - -	1,368	360	360	150
		Contingencies - - -	56	20	21	...
		Total Industrial Schools -	1,424	380	381	150
		Agricultural School.				
		Salaries.				
—	—	Principal (allowance 50) - -	600	1,800	600	1,517
2	2	Masters - - - -	1,980		1,980	
		Total Salaries -	2,580	1,800	2,580	1,517
		Establishment.				
—	1	Servant - - - -	72	...		...
		Supplies and Services.				
		Purchase of Books - - -	..	600	...	660
		Contingencies.				
		Miscellaneous - - -	834	200	314	2,667
		Total Agricultural School -	3,486	2,600	2,894	4,844
		Engineering School.				
		Establishment.				
1	1	Master and Assistant - -	600	250	600	..
1	1	Servant - - - -	60	90	60	63
		Total Establishment -	660	340	660	63
		Supplies and Services.				
		Purchase of Books - - -	...	...	..	149
		Contingencies.				
		Miscellaneous - - -	30	100	14	...
		Total Engineering School -	690	440	674	212
		Expenditure on Petty Construction and Repairs paid from the Educational Budget—Provincial.				
		Training Schools - - - -	700	760	765	282
		Industrial Schools - - - -	126	20	20	...
		Agricultural Schools - - -	...	100	100	...
		Engineering Schools - - -	40	..	...	...
		Total Expenditure on Petty Construction, &c.—Provincial - - -	866	880	885	282
		Expenditure on Furniture and Apparatus paid from the Educational Budget—Provincial.				
		Training Schools - - - -	459	1,600	988	790
		Industrial School - - - -	75	...	...	...
		Agricultural Schools - - -	500	600	620	...
		Engineering Schools - - -	200	140	175	...
		Total Expenditure on Furniture, &c.—Provincial - - -	1,234	2,340	1,783	790
		Total Government Schools, Special Provincial	42,700	37,700	41,500	35,950

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs	Rs.	Rs.	Rs.
Grants-in-Aid.				
GRANTS-IN-AID TO COLLEGES AND SCHOOLS, PROVINCIAL				
Colleges, General - - -	2,400	1,200	2,400	1,981
Colleges, Special - - - -	..	1,200	...	...
Secondary Schools - - -	35,440	34,000	32,992	32,509
Primary Schools - - -	7,140	8,225	9,588	8,825
Total Grants-in-Aid to Colleges and Schools, Provincial	44,980	44,625	44,980	43,315
GRANTS-IN-AID TO COLLEGES AND SCHOOLS, LOCAL.				
Colleges, General - - - -	880	590	900	...
Ditto Primary Schools - -	...	...	..	210
	880	590	900	210
PAYMENTS BY RESULTS, PROVINCIAL - -	32,600	27,000	32,600	27,490
PAYMENTS FOR EUROPEAN AND EURASIAN ORPHAN BOYS -	1,960	1,900	1,960	1,792
TOTAL PAYMENTS BY RESULTS, PROVINCIAL -	34,560	28,900	34,560	29,282
PRIZES, PROVINCIAL - - - -	285	1,500	285	213
TOWARDS BUILDINGS PAID FROM THE EDUCATIONAL BUDGET, PROVINCIAL.				
Secondary Schools - - -	2,500	100	...	2,000
Primary Schools - - -	50	50	50	..
	2,550	150	50	2,000
FOR FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET—PROVINCIAL.				
Secondary Schools - - -	500	500	500	625
Primary Schools - - -	25	25	25	...
	525	525	525	625
TOTAL PROVINCIAL SUB-HEADS -	82,900	75,700	80,400	75,435
TOTAL LOCAL SUB-HEADS -	880	590	900	210
Total Grants-in-Aid -	83,780	76,290	81,300	75,645
Scholarships.				
SCHOLARSHIPS, PROVINCIAL.				
IN PROFESSIONAL COLLEGES - - -	7,320	6,600	6,672	6,588
IN SECONDARY SCHOOLS, PROVINCIAL.				
High Schools - - - -	8,400	8,500		8,873
Middle Schools - - - -	1,068	...		178
Zilla Schools - - - -	...	1,100		...
Anglo-Vernacular Town Schools - - -	.	100		157
TOTAL SCHOLARSHIPS IN SECONDARY SCHOOLS, PROVINCIAL	9,468	9,700	8,268	9,208
IN PRIMARY SCHOOLS, PROVINCIAL.				
Town Vernacular Schools - - -				
Village Boys' Schools - - - -		300		354
Village Girls' Schools - - -		1,200		1,199
Technical Schools - - - -		800		770
		600		989
TOTAL SCHOLARSHIPS IN PRIMARY SCHOOLS, PROVINCIAL.	6,212	2,900	5,260	3,312
TOTAL SCHOLARSHIPS, PROVINCIAL -	23,000	19,200	20,200	19,108
SCHOLARSHIPS, LOCAL.				
IN PRIMARY SCHOOLS.				
Village Boys' Schools - - - -	...	10,000	11,314	7,884
Village Girls' Schools - - - -	...	400	466	448
TOTAL SCHOLARSHIPS IN PRIMARY SCHOOLS -	13,000	10,400	11,780	8,332
TOTAL SCHOLARSHIPS, LOCAL	13,000	10,400	11,780	8,332
Total Scholarships -	36,000	29,600	31,980	27,440

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous, Provincial.				
GRANTS FOR ENCOURAGEMENT OF LITERATURE.				
Grants for Encouragement of Vernacular Publications -	1,400	1,000	1,400	478
Subscription to periodicals and Vernacular Newspapers-	...	..	...	36
TOTAL GRANTS FOR ENCOURAGEMENT OF LITERATURE -	1,400	1,000	1,400	514
GOVERNMENT BOOK DEPÔT—PROVINCIAL.				
Establishment.				
Numbers. 1889-90. 1890-91.				
3 3 Clerks - - - -	1,020	900	900	882
2 . Servants - - - -	..	130	132	156
Total Establishment -	1,020	1,030	1,032	1,038
Supplies and Services.				
Purchase of Books - - - -	30,000	30,000	25,000	24,829
Commission - - - - -	320	100	320	...
Total Supplies and Services -	30,320	30,100	25,320	24,829
Contingencies.				
Office Expenses and Miscellaneous - -	3,000	2,700	2,700	2,571
TOTAL GOVERNMENT BOOK DEPÔT -	34,340	33,830	29,052	28,438
PRINTING OF BOOKS.				
Establishment.				
Numbers. 1889-90. 1890-91.				
2 2 Clerks - - - -	456	456	456	532
7 7 Servants - - - -	456	456	456	373
Total Establishment -	912	912	912	905
Contingencies.				
Office Expenses and Miscellaneous - -	758	708	836	597
TOTAL PRINTING OF BOOKS -	1,670	1,620	1,748	1,502
MISCELLANEOUS.				
Education Gazette - - - -	390	300	390	...
Remuneration to Middle School Examiners - -	1,000	800	900	710
Other charges connected with Middle School Examinations - - -	...	300	...	784
Miscellaneous - - - - -	600	400	600	103
TOTAL MISCELLANEOUS -	1,990	1,800	1,890	1,597
Total Miscellaneous, Provincial -	39,400	38,250	34,090	32,051

23.—ECCLESIASTICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments - - -	43,056	46,056	46,056	44,424
Cemetery Establishment - - -	1,944	1,944	1,944	1,941
TOTAL -	45,000	48,000	48,000	46,365

DETAILS.

Numbers 1889-90 1890-91.	Ecclesiastical Establishments.	Budget Estimate, 1890-91	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
	CHURCH OF ENGLAND.	Rs.	Rs.	Rs.	Rs.
	Salaries.				
3 2	Chaplains (800) - - -	19,200	33,800	28,800	32,762
1 2	Junior Chaplains (500) - -	12,000		6,000	
	Allowance to Ministers for Wesleyan and Presbyterian soldiers - -	1,800	2,200	1,200	2 173
	Total Salaries -	33,000	36,000	36,000	34,935
	Establishment.				
4 4	Clerks - - - -	576	576	576	576
23 23	Servants - - - -	1,464	1,464	1,464	1,462
	Total Establishment -	2,040	2,040	2,040	2,038
	Allowances.				
	Travelling Allowance on Duty - -	5,786	5,786	5,786	5,142
	Ditto for joining appointments -	600	600	600	828
	Conveyance Allowances - - -	600	600	600	497
	Total Allowances -	6,986	6,986	6,986	6,467
	Contingencies.				
	Postage Charges - - - -	30	30	30	20
	Miscellaneous - - - -	1,000	1,000	1,000	964
	Total Contingencies -	1,030	1,030	1,030	984
	Total Ecclesiastical Establishments -	43,056	46,056	46,056	44,424

24.—MEDICAL.(a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	2,02,000	1,70,000	1,86,000	1,68,013
Hospitals and Dispensaries	61,000	65,000	65,000	63,127
Sanitation and Vaccination	9,620	9,000	9,620	8,991
Grants for Medical Purposes	360	380	360	26
Lunatic Asylum	18,000	17,600	18,000	17,555
Refunds	20	20	20	163
Total Provincial	2,91,000	2,62,000	2,79,000	2,57,875
Local.				
Hospitals and Dispensaries	14,610	13,200	13,360	14,201
Sanitation and Vaccination	38,060	36,600	38,460	34,141
Grants for Medical Purposes	3,185	3,800	3,170	384
Refunds	145	400	10	155
Total Local	56,000	54,000	55,000	48,881
TOTAL	3,47,000	3,16,000	3,34,000	3,06,756

(a) Budget Estimate proposed by the Deputy Surgeon-General, Central Provinces, except salaries of Medical Officers and Local Expenditure.

Details.

Numbers 1889-90.	Numbers 1890-91.	Medical Establishment.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Superintendence. Salaries.				
1	1	Deputy Surgeon-General (1,800)	21,600	19,000	21,600	21,543
		District Medical Officers. *Salaries.*				
2	2	Brigade Surgeons (1,093)	26,235	19,700	26,235	24,049
5	6	Surgeons-Major 2 (1,050), 2 (950), 2 (750)a	66,000	51,000	52,200	48,312
6	6	Surgeons (550)a	39,600	36,000	39,600	24,233
5	4	Uncovenanted Medical Officers 2 (700), 2 (350)a	25,200	23,000	25,200	22,860
—	—	Assistant Surgeons	...	3,000	...	6,405
		Allowance to do. for medical charge of district	..	3,000	...	5,711
—	—	Allowances to Regimental Officers for Civil Duty	1,122	1,122	1,122	1,122
2	2	Assistants to Civil Surgeons 1 (200), 1 (160)	4 320	4,320	4,320	3,918
			1,62 477		1,48,677	
		Deduct—Probable Savings	3,077		2,968	
		Total Salaries	1,59,400	1,41,142	1,45,709	1,36,610
		Establishment.				
1	1	Clerk	120	120	120	120
2	(b)3	Servants	162	162	144	144
		Total Establishment	282	282	264	264
		Allowances.				
		Travelling Allowances	8,200	8 150	8,150	7,985
		Palki Allowances to Hospital Assistants	800	600	450	730
		Total Allowances	9,000	8,750	8,600	8,715
		Contingencies.				
		Postage Charges	700	644	645	556
		Telegram Charges	20	20	...	20
		Miscellaneous	198	162	182	305
		Total Contingencies	918	826	827	881
		Total District Medical Officers	1,69,600	1,51,000	1,55,400	1,46,470
		Reserve Medical Subordinates.				
1	1	Assistant Surgeon	1,200	(c)	1,200	(c)
26	26	Hospital Assistants	9,600		7,800	
		Total Reserve Medical Subordinates	10,800		9,000	
		Total Medical Establishment	2,02,000	1,70,000	1,86,000	1,68,013

(a) These Officers, except the Civil Surgeon, Nagpur, receive also local allowances for Medical and Administrative charge of Jails (see pages 26 and 27), and two of the Senior Officers, *viz.*, the Civil Surgeons of Nagpur and Jubbulpore, receive allowances for the charge of Lunatic Asylums (see page 42).

(b) One servant for three months only.

(c) Included under Hospitals and Dispensaries

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91. Rs.	Revised Estimate, 1889-90. Rs.	Budget Estimate, 1889-90. Rs.	Accounts, 1888-89. Rs.
		Hospitals and Dispensaries.				
		MOFUSSIL HOSPITALS AND DISPENSARIES—PROVINCIAL.				
		Salaries.				
10	8	Assistant Surgeons 2 (200), 3 (150), 3 (100)	13,800	12,000	16,200	12,499
		Hospital Assistants—				
31	30	1st class (55) - - -	19,800		20,460	
6	5	Do. do. (35) - - -	2,100		2,520	
20	17	2nd do. (35) - - -	7,140		8,400	
7	8	Do. do. (25) - - -	2,400	44,000	2,100	41,563
3	18	3rd do. (25) - - -	5,400		900	
14	1	Do. do. (20) - - -	240		3,360	
4	4	Native Doctors 1 (40), 2 (25), 1 (20) -	1,320		1,320	
		Allowances to Hospital Assistants -	900		960	1,030
		Provision for increase of pay of Hospital Assistants - - -	1,740		2,820	
			54,840		59,040	
		Deduct—Probable Savings - -	*2,540*		*2,841*	
		Total Salaries -	52,300	56,000	56,199	55,092
		Establishment.				
21	15	Servants - - -	882	1,100	1,230	965
		Allowances.				
		Travelling Allowances of Hospital Assistants -	1,870	2,100	1,560	2,502
		Supplies and Services.				
		Stipends to Medical Pupils - - -	720	600	720	385
		Cost of Medicines and Instruments - -	4,125	4,100	4,125	3,284
		Total Supplies and Services -	4,845	4,700	4,845	3,669
		Contingencies.				
		Hospital Charges - - - -	363	300	346	207
		Office Expenses and Miscellaneous - -	500	560	580	452
		Total Contingencies -	863	860	926	659
		Grants to Hospitals and Dispensaries .	240	240	240	240
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL - - - - -	61,000	65,000	65,000	63,127
		MOFUSSIL HOSPITALS AND DISPENSARIES—LOCAL.				
		Establishment.				
17	19	Compounders and Dressers - -	1,698	1,600	1,816	1,393
2	2	Clerks - - - -	755	755	755	804
32	35	Servants - - - -	1,044	945	943	954
		Total Establishment -	3,497	3,300	3,514	3,151
		Allowances.				
		Travelling Allowances - - -	15	15	15	...
		Supplies and Services.				
		Cost of English Medicines and Instruments -	4,675	3,700	3,775	3,042
		Diet of Patients - - - -	385	350	465	356
		Country Medicines - - -	515	500	515	410
		Clothing and Bedding - - -	160	160	165	...
		Petty Construction and Repairs - -	2,320	1,700	1,755	3,334
		Miscellaneous - - - -	...	20	...	178
		Total Supplies and Services	8,055	6,430	6,675	7,320
		Contingencies.				
		Purchase and Repairs of Furniture -	600	300	340	101
		Rents, Rates, and Taxes - - -	245	245	245	248
		Miscellaneous - - - -	723	355	731	246
		Total Contingencies -	1,568	900	1,316	595
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL -	13,135	10,645	11,520	11,066
		GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL.				
		Grants to Hospitals and Dispensaries - -	1,475	2,500	1,375	3,035
		Contribution to Countess of Dufferin's Fund -	...	55	100	100
		Amounts drawn for investment for Dispensary Endowments - - - -	...	...	365	...
		TOTAL GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL-	1,475	2,555	1,840	3,135
		TOTAL PROVINCIAL SUB-HEADS -	61,000	65,000	65,000	63,127
		TOTAL LOCAL SUB-HEADS - -	14,610	13,200	13,360	14,201
		Total Hospitals and Dispensaries -	75,610	78,200	78,360	77,328

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Sanitation and Vaccination.				
		SANITATION AND VACCINATION, PROVINCIAL.				
		Establishment.				
7	7	Clerks - - - -	5,070	5,070	5,070	5,067
7	7	Servants - - - -	444	444	444	428
		Total Establishment -	5,514	5,514	5,514	5,495
		Allowances.				
		Travelling Allowances - - -	2,000	1,600	2,000	2,069
		Contingencies.				
		Postage Charges - - - -	500	400	500	341
		Telegram Charges - - -	60	60	60	36
		Rents, Rates, and Taxes - - -	360	360	360	360
		Hot-weather Charges - - -	136	130	136	91
		Office Expenses and Miscellaneous - -	1,050	936	1,050	599
		Total Contingencies -	2,106	1,886	2,106	1,427
		TOTAL SANITATION AND VACCINATION, PROVINCIAL -	9,620	9,000	9,620	8,991
		SANITATION AND VACCINATION, LOCAL.				
		Establishment.				
20	25	Native Superintendents - -	8,880	8,400	8,880	8,325
5		Ditto employed in Feudatory States - - -				
190	189	Vaccinators - - -	22,037	22,000	22,294	21,696
41	19	Ditto in Feudatory States -	1,790	1,700	1,895	1,876
		Allowances to Vaccinators - -	2,544	2,300	2,529	178
31	39	Servants - - -	1,075	1,000	1,035	1,075
		Total Establishment -	36,326	35,400	36,633	33,150
		Allowances.				
		Travelling Allowances - - -	485	200	550	139
		Contingencies.				
		Miscellaneous - - - -	1,249	1,000	1,277	852
		TOTAL SANITATION AND VACCINATION, LOCAL -	38,060	36,600	38,460	34,141
		Total Sanitation and Vaccination -	47,680	45,600	48,080	43,132
		Lunatic Asylum.				
		Salaries.				
2	2	Superintendents' Allowance (Jubbulpore, 250) (Nagpur, 250) (a) - -	6,000	5,400	6,000	5,385
2	2	Hospital Assistants (55) - -	1,320	1,130	1,320	1,130
		Allowance to Hospital Assistants -	480	...	480	411
			7,800		7,800	
		Deduct—Probable Savings -	*1,140*		*1,106*	
		Total Salaries -	6,660	6,530	6,694	6,926
		Establishment.				
8	8	Guards - - - -	768	768	768	961
23	23	Matrons and Overseers - -	1,632	1,000	1,632	810
2	2	Clerks - - - -	360	360	360	323
3	3	Gardeners - - - -	228	228	228	196
9	9	Servants - - - -	492	200	492	166
			3,480		3,480	
		Deduct—Probable Savings -	*620*		*620*	
		Total Establishment -	2,860	2,556	2,860	2,456
		Supplies and Services.				
		Diet of Patients - - - -	6,560	6,500	6,520	6,082
		Clothing and Bedding - - -	620	600	660	158
		Raw Materials for Manufactures - -	520	500	340	533
		Garden and Farm Expenses - - -	350	430	435	597
		Total Supplies and Services -	8,050	8,030	7,955	7,370
		Contingencies.				
		Postage Charges - - - -	13	6	11	12
		Miscellaneous - - - -	417	478	480	791
		Total Contingencies -	430	484	491	803
		Total Lunatic Asylum -	18,000	17,600	18,000	17,555

(a) See footnote, (a) page 40.

25.—POLITICAL.

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Political Agents—				
1 Political Agent for the Chhattisgarh Feudatories (1,000)[4] + personal allowance (200)[4] - -	13,820	9,000	9,216	9,216
Durbar Presents, &c. - - - -	500	500	500	...
Miscellaneous—				
Demarcation of boundaries between British Territory and Native States - - -	...	...	...	15
Miscellaneous - - - -	1,680	1,500	1,284	1,321
Total Miscellaneous -	1,680	1,500	1,284	1,336
TOTAL -	16,000	11,000	11,000	10,552

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Census - - - - -	60,000	...	...	...
PROVINCIAL.				
Exploration of Petroleum, Coal, and Minerals -	...	...	...	24
Provincial Museums - - - -	1,552	1,552	1,552	1,850
Experimental Cultivation - - -	11,980	8,700	11,950	7,325
Veterinary Charges - - -	2,613	1,070	602	631
Botanical and other Public Gardens - -	19,719	18,080	19,850	20,650
Registration of Railway Traffic - -	300	660	300	300
Provincial Statistics - - - -	10,088	9,800	10,088	9,618
Miscellaneous - - - -	400	100	408	100
Refunds - - - - -	348	38	250	...
TOTAL PROVINCIAL -	47,000	40,000	45,000	40,498
LOCAL.				
Public Exhibitions and Fairs - - -	8,500	6,500	8,320	5,300
Botanical and other Public Gardens - -	3,100	3,100	3,280	3,042
Miscellaneous - - - -	1,400	1,400	1,400	1,016
Refunds - - - - -	...	...	...	6
TOTAL LOCAL -	13,000	11,000	13,000	9,364
TOTAL -	1,20,000	51,000	58,000	49,862

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Provincial Museums.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
2	2	Clerks - - - -	444	444	444	443
5	5	Servants - - - -	348	348	348	347
		Total Establishment -	792	792	792	790
		Supplies and Services.				
		Donation to Museums - - -	760	760	760	1,060
		Total Provincial Museums -	1,552	1,552	1,552	1,850
		Experimental Cultivation.				
		FARMS.				
		Salaries.				
1	1	Superintendent (150) - -	1,800	1,800	1,800	19
		Establishment.				
3	3	Clerks and Overseers - -	1,380	1,380	1,380	1,280
19	19	Servants - - - -	1,584	1,500	1,584	1,431
		Total Establishment -	2,964	2,880	2 964	2,711
		Allowances.				
		Travelling Allowance - - -	100	100	100	...
		Supplies and Services.				
		Charges for Seed Garden - - -	100	100	200	85
		Farm Buildings - - - -	400	100	550	...
		Total Supplies and Services -	500	200	750	85
		Contingencies.				
		Telegram Charges - - - -	10	5	10	2
		Postage Charges - - - -	10	15	10	...
		Miscellaneous - - - -	3,596	2,700	3,316	3,110
		Total Contingencies -	3,616	2,720	3,336	3,112
		TOTAL FARMS -	8,980	7,700	8,950	5,927
		AGRICULTURAL EXPERIMENTS.				
		Cost of Improved Agricultural Implements -	3,000	1,000	3,000	286
		Charges on account of Miscellaneous Experiments -				1,112
		Total Experimental Cultivation -	11,980	8,700	11,950	7,325

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Veterinary Charges.				
		GOVERNMENT BULL AND STALLION CHARGES				
		Establishment.				
—	2	Veterinary Assistants - -	1,200	240	...	...
6	6	Servants - - -	360	360	360	360
		Allowances.				
		Travelling allowance of Veterinary Assistants - - - -	400	100	...	...
		Supplies and Services.				
		Feeding and other Charges - -	253	270	242	271
		Contingencies.				
		Prevention of Cattle Disease - -	400	100	...	...
		Total Veterinary Charges -	2,613	1,070	602	631
		Botanical and other Public Gardens.				
		HORTICULTURAL GARDEN (MAHÁRÁJ BAGH) NÁGPÚR, PROVINCIAL.				
		Salaries.				
—		Superintendent - - -	...	...	...	1,770
		Establishment.				
1	1	Clerk - - - -	240	240	240	240
42	42	Gardeners and servants - -	2,616	2,600	2,616	2,520
2	2	Menagerie servants - - -	132	132	132	125
		Total Establishment -	2,988	2,972	2,988	2,885
		Allowances.				
		Travelling Allowances - - -	...	...	...	12
		Contingencies.				
		Postage Charges - - - -	5	8	8	4
		Contingent Charges of the Garden - -	3,007	3,000	3,004	3,434
		Ditto of the Menagerie - -	2,500	2,500	2,500	2,072
		Total Contingencies -	5,512	5,508	5,512	5,510
		TOTAL HORTICULTURAL GARDEN, PROVINCIAL -	8,500	8,480	8,500	10,177
		OTHER PUBLIC GARDENS, PROVINCIAL.				
		Station Garden Establishment at Head-Quarters of Districts.				
102	102	Servants - - - -	6,198	6,100	6,258	6,094
		Contingencies - - -	5,021	3,500	5,092	4,379
		TOTAL OTHER PUBLIC GARDENS, PROVINCIAL -	11,219	9,600	11,350	10,473
		MAINTENANCE OF GARDENS AND PARKS, LOCAL.				
		Garden Establishments (Servants) - -	1,400	1,500	1,506	1,393
		Ditto (Contingencies) -	1,300	1,200	1,374	1,249
		Donations to Gardens and Museums - -	400	400	400	400
		TOTAL MAINTENANCE OF GARDENS AND PARKS, LOCAL -	3,100	3,100	3,280	3,042
		Total Provincial Sub-heads -	19,719	18,080	19,850	20,650
		Total Local Sub-heads -	3,100	3,100	3,280	3,042
		Total Botanical and other Public Gardens -	22,819	21,180	23,130	23,692
		Registration of Railway Traffic.				
		Establishment (Clerks) - - -	300	660	300	300
		Provincial Statistics.				
		Establishment for Collection of Vital Statistics.				
		Allowances to Police Constables - - -	9,936	9,700	9,936	9,618
		Contingencies - - - -	152	100	152	...
		TOTAL VITAL STATISTICS -	10,088	9,800	10,088	9,618
		Total Provincial Statistics -	10,088	9,800	10,088	9,618
		Miscellaneous.				
		MISCELLANEOUS, PROVINCIAL - - -	400	100	408	100
		MISCELLANEOUS, LOCAL.				
		Planting and preservation of trees on public grounds -	1,400	1,400	1,400	1,016
		Total Miscellaneous -	1,800	1,500	1,808	1,116

27.—TERRITORIAL AND POLITICAL PENSIONS.

Imperial. Territorial and Political Pensions.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum—				
PAID IN NAGPORE.				
Raja Azim Shah - - - -	50,000	50,000	50,000	50,000
Raghojee Rao - - - -	60,000	60,000	60,000	60,000
Luchmon Rao - - - -	12,000	12,000	12,000	12,000
Luxmi Bai - - - -	6,000	6,000	6,000	6,000
TOTAL NAGPORE -	1,28,000	1,28,000	1,28,000	1,28,000
KHASGEE STIPENDIARIES.				
Ahilojee Ahir Rao - - - -	7,500	7,500	7,500	7,500
Bunyad Hossein - - -	5,000	6,250	5,000	3,750
TOTAL KHASGEE STIPENDIARIES -	12,500	13,750	12,500	11,250
Total exceeding Rs. 5,000 per annum . -	1,40,500	1,41,750	1,40,500	1,39,250
Not exceeding Rs. 5,000 per annum -	1,41,500	1,41,250	1,42,500	1,30,601
TOTAL -	2,82,000	2,83,000	2,83,000	2,69,851

DETAILS.

Imperial. Territorial and Political Pensions.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Nagpore—Burhan Shá Family.				
Exceeding Rs. 5,000 per annum—				
Raja Azim Shah - - - -	50,000	50,000	50,000	50,000
Bhonsla Family.				
Exceeding Rs. 5,000 per annum—				
Raghojee Rao Janoji Family - - -	60,000	60,000	60,000	60,000
Luchmon Rao - - - -	12,000	12,000	12,000	12,000
Luxmi Bai - - - -	6,000	6,000	6,000	6,000
Not exceeding Rs. 5,000 per annum - -	12,000	12,000	12,000	12,000
Relations.				
Exceeding Rs. 5,000 per annum—				
Ahilojee Ahir Rao - - - -	7,500	7,500	7,500	7,500
Not exceeding Rs. 5,000 per annum - -	52,000	52,000	52,347	50,511
Servants and Dependants.				
Exceeding Rs. 5,000 per annum—				
Bunyad Hossein - - - -	5,000	6,250	5,000	3,750
Not exceeding Rs. 5,000 per annum - -	42,202	41,952	43,132	39,125
Ladies of the Zenana.				
Not exceeding Rs. 5,000 per annum - -	9,460	9,460	9,460	8,460
Total Bhonsla Family .	2,06,162	2,07,162	2,07,439	1,99,346
Sattara Pensioners.				
Not exceeding Rs. 5,000 per annum - -	120	120	120	120
Bijragogarh Family.				
Not exceeding Rs. 5,000 per annum - -	2,418	2,418	2,418	4,338
Gond Raja of Chanda.				
Not exceeding Rs. 5,000 per annum - -	1,490	1,490	1,490	994
Pensions from the 2½ lakhs Fund of Saugor.				
Not exceeding Rs. 5,000 per annum - -	13,002	13,002	13,126	13,409
Gwalior Pensions—Annual Grants from Dowlut Rao Scindia.				
Not exceeding Rs. 5,000 per annum - -	7,908	7,908	7,507	144
Coorg Pensioners.				
Not exceeding Rs. 5,000 per annum - -	900	900	900	1,500
Total Territorial and Political Pensions .	2,82,000	2,83,000	2,83,000	2,69,851

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	1,94,000	1,94,000	1,76,000	1,83,808
Compassionate Allowances	11,000	11,000	12,000	11,178
Gratuities	4,000	34,000	4,100	4,187
Refunds	...	...	...	1,585
Total Provincial	2,09,000	2,39,000	1,93,000	2,00,758
Local.				
Superannuation and Retired Allowances	1,000	2,000	1,000	1,289
TOTAL	2,10,000	2,41,000	1,94,000	2,02,047

Details.

Details.	Budget Estimate, 1889-90.	Lapsed since the date of framing the Budget Estimate, 1889-90.*	Amount payable in 1890-91.	New Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Accounts, 1888-89.
Superannuation and Retired Allowances.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuations, &c., Provl.							
Departments.							
Land Revenue	49,346	5,635	43,711	12,767	56,478		
Excise	3,772	166	3,606	76	3,682		
Customs	4,008	...	4,008	252	4,260		
Forest	726	...	726	...	726		
Registration	519	...	519	139	658		
Post Office	3,431	383	3,048	334	3,382		
Telegraph	860	216	644	704	1,348		
General Administration—							
Secretariat	5,931	...	5,931	1,068	6,999		
Commissioner	2,898	...	2,898	450	3,348		
Office of Account & Audit	4,391	...	4,391	941	5,332		
Law and Justice	9,667	659	9,008	1,023	10,031		
Police	60,825	3,028	57,797	7,885	65,682		
Education	2,928	...	2,928	1,334	4,262		
Ecclesiastical	...	...	...	36	36		
Medical	8,883	2,472	6,411	310	6,721		
Stationery and Printing	403	...	403	784	1,187		
Public Works Department	17,036	1,847	15,189	4,195	19,384		
	1,75,624	14,406	1,61,218	32,298	1,93,516		
Add—for rounding	376	.	...	...	484		
Total Superannuation, Provincial	1,76,000	...	...	...	1,94,000	1,94,000	1,83,808
Superannuation and Retired Allowances, Local							
Department.							
Administration	355	...	...	...	355		
Public Works	645	...	...	...	645		
Total	1,000		...	...	1,000	2,000	1,289
Total Superannuation & Retired Allowances	1,77,000	...	...	...	1,95,000	1,96,000	1,85,097

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes Superannuation Allowances transferred for payment from other Governments.

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Stationery purchased in the country	21,000	17,000	17,000	18,859
Government Presses	60,000	53,000	50,000	48,677
Printing at Private Presses	9,000	16,000	9,000	12,289
Stationery supplied from Central Stores	73,000	67,000	60,000	50,234
Refunds	...	...	..	4
Total Provincial	1,63,000	1,53,000	1,36,000	1,30,063
Local.				
Government Presses	1,100	900	1,000	35
Printing at Private Presses	...	100	...	18
Stationery supplied from Central Stores	1,900	1,000	1,000	597
Total Local	3,000	2,000	2,000	650
TOTAL	1,66,000	1,55,000	1,38,000	1,30,713

30.—STATIONERY AND PRINTING—*continued.*

Numbers 1889-90	Numbers 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Presses.				
		GOVERNMENT PRESSES, PROVINCIAL.				
		SECRETARIAT PRESS.				
		Establishment.				
1	1	Superintendent (300)	3,600	3,600	3,600	3,600
3	2	Clerks	1,380	1,400	1,690	1,580
6	5	Servants	498	530	570	570
7	11	Printers and Examiners	6,720	6,000	4,740	4,569
37	35	Compositors and Pressmen	26,000	26,000	25,000	26,694
		Allowances for Overtime Work	300	670	550	834
		Total Establishment	38,498	38,200	36,150	37,847
		Supplies and Services.				
		Purchase of Materials and Stock	3,500	4,600	4,600	1,562
		Other Press Charges	300	100	300	...
		Total Supplies and Services	3,800	4,700	4,900	1,562
		Contingencies.				
		Postage Charges	3,450	3,300	3,450	3,025
		Conveyance of Forms	600	600	600	717
		Miscellaneous	2,062	2,000	1,850	1,456
		Total Contingencies	6,112	5,900	5,900	5,198
		TOTAL SECRETARIAT PRESS	48,410	48,800	46,950	44,607
		JAIL PRESS.				
		Establishment	3,300	1,000	...	...
		Supplies and Services.				
		Cost of Materials	4,100	1,300	1,050	312
		Contingencies.				
		Conveyance of Forms	740	400	1,000	697
		Other Press Charges	3,050	1,000	1,000	2,308
		Carriage of Stationery	400	500	...	753
		Total Contingencies	4,190	1,900	2,000	3,758
		TOTAL JAIL PRESS	11,590	4,200	3,050	4,070
		Total Government Presses	60,000	53,000	50,000	48,677

32.—MISCELLANEOUS.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Charges for Remittance of Treasure	4,000	4,000	4,000	3,044
Miscellaneous Refunds	...	...	...	137
TOTAL IMPERIAL	4,000	4,000	4,000	3,181
PROVINCIAL.				
Travelling Allowance to Covenanted and Uncovenanted Officers attending Examinations	440	900	300	665
Rewards for Proficiency in Oriental Languages, &c.	1,100	2,500	...	1,100
Cost of Books and Publications	20	40	40	7
Donations for Charitable Purposes	1,270	2,100	2,100	2,785
Charges on account of European Vagrants	120	200	200	23
Rewards for Destruction of Wild Animals	20,600	16,740	21,700	21,094
Petty Establishments	16,730	16,200	18,600	18,073
Rents, Rates, and Taxes	40	60	...	54
Petty Construction and Repairs	...	200	...	14
Miscellaneous and Unforeseen Charges	3,153	1,000	2,500	1,092
Miscellaneous Refunds	2,527	2,000	500	174
TOTAL PROVINCIAL	46,000	42,000	46,000	45,081
LOCAL.				
Petty Establishments	6,133	6,160	6,160	4,515
Miscellaneous and Unforeseen Charges	1,667	550	2,550	59
Miscellaneous Refunds	2,200	2,290	2,290	2,016
TOTAL LOCAL	10,000	9,000	11,000	6,590
TOTAL	60,000	55,000	61,000	54,852

32.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Petty Establishments.				
PETTY ESTABLISHMENTS, PROVINCIAL—				
Staging Bungalow Establishment - -	7,529	9,396	9,155	8,979
Ditto Contingencies - -	3,303		3,785	2,877
Miscellaneous Establishment and Contingencies -	579	680	580	511
Subsidies for Tonga Establishment and Contingencies - - - -	3,112	3,126	3,126	3,069
Pachmarhi Plateau Establishments and Contingencies - - -	537	254	254	977
Grants-in-aid to Pachmarhi Municipal Funds -	1,060	2,104	1,060	1,060
Nazul Establishment and Contingencies -	610	640	640	600
TOTAL PETTY ESTABLISHMENTS, PROVINCIAL -	16,730	16,200	18,600	18,073
PETTY ESTABLISHMENTS, LOCAL—				
Serai Establishment and Contingencies - -	2,913	2,940	2,940	2,510
Market Establishment and Contingencies -	460	440	440	281
Conservancy Establishment and Contingencies -	1,656	1,690	1,690	1,170
Miscellaneous Establishment and Contingencies -	70	...	...	32
Nazul Establishment and Contingencies -	1,034	1,090	1,090	522
TOTAL PETTY ESTABLISHMENTS, LOCAL -	6,133	6,160	6,160	4,515
Total Petty Establishments -	22,863	22,360	24,760	22,588

45.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
In charge of Civil Officers - - -	4,000	4,000	4,000	2,756
LOCAL.				
In charge of Civil Officers - -	2,29,000	1,30,000	4,31,000	2,19,416
TOTAL -	2,33,000	1,34,000	4,35,000	2,22,172

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers.				
IN CHARGE OF CIVIL OFFICERS, PROVINCIAL.				
COMMUNICATIONS.				
Repairs - - - - - -	3,500	3,500	3,500	1,528
ESTABLISHMENT.				
Clerks - - - - - -	276	276	276	180
Servants - - - - - -	72	72	72	168
Contingencies - - - - -	56	56	56	9
	404	404	404	357
OTHER PUBLIC WORKS CHARGES - - -	96	96	96	871
TOTAL IN CHARGE OF CIVIL OFFICERS, PROVINCIAL -	4,000	4,000	4,000	2,756

45.—CIVIL WORKS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers, Local.				
Civil Buildings—				
Original Works	1,340	12,160	1,000	10,034
Repairs	1,275	1,170	1,220	669
Total Civil Buildings	2,615	13,330	2,220	10,703
Communications—				
Original Works	..	14,853	1,92,820	53,116
Repairs	1,42,963	49,620	1,42,673	85,938
Arboriculture on D. F. Roads	14,580	10,000	7,150	8,738
Total Communications	1,57,543	74,473	3,42,643	1,47,792
Miscellaneous Public Improvements—				
Original Works	11,025	3,280	7,950	4,214
Repairs	11,515	4,365	10,290	4,694
Total Miscellaneous Public Improvements	22,540	7,645	18,240	8,908
Establishment—				
Overseers and Clerks	13,080	12,000	17,630	18,248
Servants	655	1,000	..	1,027
Other charges	28,200	15,523	27,352	22,274
Total Establishment	41,935	28,523	44,982	41,549
Grants-in-aid to Municipalities for Public Works	800	2,100	2,100	800
Tools and Plant	1,495	1,329	...	1,542
Roadside Arboriculture	...	...	7,400	7,108
Miscellaneous	1,990	1,574	2,245	973
Refunds	82	1,026	11,170	41
	4,367	6 029	22,915	10,464
Total in charge of Civil Officers, Local	2,20,000	1,30,000	4,31,000	2,19,416
Total in charge of Civil Officers	2,33,000	1,34,000	4,35,000	2,22,172

CENTRAL PROVINCES.

APPENDIX TO THE BUDGET ESTIMATE FOR 1890-91.

(Numerical Strength of Sanctioned Establishments.)

N. B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which as far as available are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—Land Revenue—		
Charges of District Administration—		
Revenue Establishments—		
Stone Quarry Establishment	14	Jubbulpur.
Kánúngo Establishment, Local	14	.....
Land Records and Agriculture	16	Nagpur.
7.—Excise—		
Superintendent of Stamps and Excise	17	Ditto.
10.—Assessed Taxes—		
Collection of Income Tax—		
Establishments (a)	17	.....
12.—Registration—		
Superintendence	19	Nagpur.
18.—General Administration—		
Civil Offices of Account and Audit	21	Ditto.
Currency Department	21	Ditto.
Civil Secretariat	22	Ditto.
General Establishment of Local Funds—		
District Councils and Local Boards	23	.....
19A.—Law and Justice—Courts of Law—		
Law Officers (a)	23	.....
Judicial Commissioner	23	Nagpur.
19B.—Law and Justice—Jails—		
Jails—		
Central and District Jails—		
Extra and Temporary Guards (a)	26	.....
School of Industry	26-27	Jubbulpur.
20.—Police—		
Superintendence	29	Nagpur.
Railway Police—		
Bhopal State Railway Police Force	30	Hoshangabad.
District Executive Force—		
Special Police charged to Private Parties (a)	32	.....
Special Police—Police Force—		
Gond Constables (a)	33	.....
Cattle Pounds	33	.....

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
22.—Education—		
Direction	33	Nagpur.
Government Colleges, General	34	Jubbulpur.
Government Schools, General—		
Secondary Schools for Boys and Girls (English and Vernacular), Provincial—		
Rajkumar School	35	Ditto.
Secondary Schools for Boys and Girls (English and Vernacular)—Local	35	.....
Primary Schools for boys and Girls, Local	35	.....
Government Schools, Special—		
Agricultural School	37	Nagpur.
Engineering School	37	Ditto.
Miscellaneous—		
Book Depôt Establishment	39	Ditto.
Press Establishment	39	Ditto.
23.—Ecclesiastical—		
Cemetery Establishment (a)	39	.....
24.—Medical—		
Medical Establishment—		
Superintendence	40	Nagpur.
Hospitals & Dispensaries—		
Mofussil Hospitals and Dispensaries, Local	41	.....
Sanitation & Vaccination, Provl.	42	Nagpur.
Ditto Local	42	.....
25.—Political—		
Political Agents—		
Political Agent for the Chhatisgurh Feudatories	43	Raipur.
26.—Scientific and other Minor Departments—		
Provincial Museums	43	Nagpur.
Experimental Cultivation	43	Ditto.
Botanical and other Public Gardens—		
Horticultural Garden (Maharaj Bagh), Provincial	44	Ditto.
Maintenance of Gardens and Parks, Local (a)	44	.....
Registration of Railway Traffic (a)	44	.....
Provincial Statistics (a)	44	.....
30.—Stationery and Printing—		
Government Presses—		
Secretariat Press	47	Nagpur.
Jail Press (a)	47	.....
32.—Miscellaneous—		
Petty Establishments (Provincial and Local) (a)	48	.....
45.—Civil Works—		
In charge of Civil Officers—		
Establishments, Provl. & Local (a)	48 & 49	.....

(a) Numerical Strength of these Establishments is not given in the Estimate.

Statement showing the Numerical Strength of the sanctioned Establishments

3—LAND REVENUE.

Reference Number.	Districts.	Charges of District Administration — General Establishments — Officers — Deputy Commissioners.	Assistant Commissioners.	Statutory Civilians.	Extra Assistant Commissioners.	Establishment — Nazir.	Clerks (200).	Do. (below 200).	Servants.	Record Room Establishment — Copyists.	Revenue Establishments — Establishment — District Revenue Inspectors.	Clerks (below 200).	Servants.	Chainmen.	Sub-Divisional Establishments — Officers — Tahsildars.	Naib Tahsildars.	Establishment — Vernacular Clerks (below 200).	Servants.	Kanungo Establishments, Provincial — Establishment — Kanungos.	Revenue Inspectors.	Chainmen.	Survey and Settlement — Survey and Settlement Parties — Officers — Settlement Officers.	Assistant Settlement Officers.	Survey Instructors.	Establishment (b) — Fixed Establishment — Clerks (below 200).	Servants.
1	Nagpur	1	4	...	4	1	1	7	16	15	1	8	...	1	4	4	27	78	4	8	8	(a) 1	1	...	7	8
2	Wardha	1	1	...	3	1	...	5	13	11	1	5	..	1	3	3	15	55	3	7	7	...	1	...	6	5
3	Chanda	1	1	...	2	1	...	5	11	7	1	5	...	1	4	5	19	50	4	7	7	...	1	...	5	5
4	Bhandara	1	1	...	2	1	...	4	11	7	1	5	...	1	3	3	14	41	3	6	6	...	1	—	5	5
5	Balaghat	1	...	...	1	1	...	4	10	4	1	5	1	1	2	1	7	28	2	4	4	...	1	...	5	5
6	Jubbulpur	1	4		3	1	1	8	11	10	1	9	3	1	3	2	13	63	3	8	8	1	1	...	9	10
7	Seoni	1	...	...	1	1	...	4	9	5	1	5	...	1	2	2	9	26	2	4	4	...	1	...	5	5
8	Mandla	1	1	...	1	1	...	3	9	2	1	12	...	...	2	1	6	21	2	4	4	1	...	...	4	4
9	Saugor	1	2	.	2	1	...	7	14	9	1	6	2	1	4	4	17	68	4	7	7	...	1	...	6	5
10	Damoh	1	1	...	1	1	...	4	10	5	1	5	...	1	2	2	7	35	2	4	4	1	1	.	9	10
11	Narsingpur	1	...	1	2	1	...	4	12	10	1	6	...	1	2	2	9	37	2	6	6	...	1	...	6	5
12	Hoshangabad	1	3	1	3	1	..	7	16	13	1	8	2	1	4	4	19	52	4	8	8	...	1	...	7	5
13	Nimar	1	1	...	2	1	..	5	14	6	1	5	—	1	2	2	9	43		4	4	...	1	...	6	5
14	Betul	1	...	..	1	1	..	4	9	5	1	6	...	1	2	2	8	30	2	5	5	...	1	...	5	5
15	Chhindwara	1	...	...	1	1	...	4	10	6	1	5	...	1	2	2	9	35	2	5	5	...	1	...	5	5
16	Raipur	1	2	...	4	1	...	7	15	10	1	7	1	1	4	4	19	62	4	14	14	1	2	...		13
17	Bilaspur	1	1	...	2	1	...	5	12	9	1	5	...	1	3	3	13	27	3	7	7	1	2	...	7	10
18	Sambalpur	1	2	...	2	1	...	5	11	7	1	7	...	1	2	2	9	25	2	5	5	...	...	...	...	...
	Total	18	24	2	37	18	2	92	213	141	18	114	9	17	50	48	229	776	50	113	113	6	18	...	106	110

12. REGISTRATION. — District Charges

Reference Number.	Districts.	Officers — Special Sub-Registrars.	Establishment — Clerks (below 200).	Servants.
1	Nagpur	4	8	2
2	Wardha	4	2	1
3	Chanda	...	3	...
4	Bhandara	...	3	1
5	Balaghat	...	1	...
6	Jubbulpur	1	4	2
7	Seoni	...	2	1
8	Mandla	...	1	...
9	Saugor	1	3	...
10	Damoh	...	2	1
11	Narsingpur	2	2	1
12	Hoshangabad	2	3	1
13	Nimar	1	1	1
14	Betul	1	2	1
15	Chhindwara	2	1	1
16	Raipur	1	4	1
17	Bilaspur	...	3	1
18	Sambalpur	...	2	1
	Total	19	47	16

15.—POST OFFICE. — District Post Establishments

Reference Number.	Districts.	Officers — Inspectors.	Establishment — Clerks (below 200) in the office of Dy. Postmaster General.	Overseers, Village Postmasters and Clerks.	Postmen and Runners.
1	Nagpur	1	2	3	12
2	Wardha	...	...	1	27
3	Chanda	...	...	4	75
4	Bhandara	...	...	1	18
5	Balaghat	...	...	1	24
6	Jubbulpur	1	...	1	14
7	Seoni	...	...	2	30
8	Mandla	...	...	2	31
9	Saugor	1	—	1	4
10	Damoh	...	...	1	16
11	Narsingpur	...	...	1	17
12	Hoshangabad	1	...	2	14
13	Nimar	...	...	1	13
14	Betul	...	...	1	25
15	Chhindwara	...	...	2	45
16	Raipur	1	...	5	60
17	Bilaspur	—	...	2	12
18	Sambalpur	...	...	2	17
	Total	3	2	33	454

18.—GENERAL ADMINISTRATION. — Commissioners

Reference Number.	Districts.	Officers — Commissioners.	Establishment — Clerks (200 and over).	Do. (below 200).	Judicial Copyists.	Servants.
1	Nagpur	1	2	10	1	10
2	Wardha	...	...	...	...	...
3	Chanda	...	...	...	...	...
4	Bhandara	..	...	...	...	...
5	Balaghat	...	...	..	...	...
6	Jubbulpur	1	2	9	2	9
7	Seoni	...	..	...	...	...
8	Mandla	..	...	...	...	...
9	Saugor	...	...	...	...	...
10	Damoh	..	...	...	...	...
11	Narsingpur	...	...	...	...	...
12	Hoshangabad	1	2	9	2	9
13	Nimar	...	...	...	...	...
14	Betul	...	...	...	...	...
15	Chhindwara	...	...	...	...	..
16	Raipur	1	2	7	1	9
17	Bilaspur	...	...	...	..	...
18	Sambalpur	...	...	...	...	...
	Total	4	8	35	6	37

19A.—LAW AND JUSTICE—

Reference Number.	Districts.	Civil & Sessions Courts — Officers — Additional Tahsildars or Munsiffs.	Establishment — Sale Amins.	Courts of Small Causes — District or Mofussil Courts — Officers — Judges.	Registrar.	Establishment — Clerks (below 200).	Judicial Copyists.	Servants.	Process-serving Establishment — Nazirs and Naib Nazirs.	Bailiffs, Criers, &c.	Process-servers.
1	Nagpur	4	4	1	1	8	2	5	3	1	24
2	Wardha	3	3	...	...	...	...	.	.	...	—
3	Chanda	1	3	...	—	...	...	...	...	...	...
4	Bhandara	1	3	—	...	...	...	...	...	...	—
5	Balaghat	1	1	...	...	...	...	..	...	...	...
6	Jubbulpur	1	1	1	...	3	1	4	1	1	11
7	Seoni	...	1	...	...	...	...	...	...	...	...
8	Mandla	...	1	...	...	...	...	...	...	...	...
9	Saugor	1	3	...	...	...	...	...	...	...	...
10	Damoh	...	2	...	...	...	...	...	...	...	...
11	Narsingpur	2	2	...	...	...	...	...	...	...	...
12	Hoshangabad	3	4	...	...	...	...	...	...	...	...
13	Nimar	1	2	...	...	..	..	...	...	...	...
14	Betul	...	2	...	...	...	...	...	...	...	...
15	Chhindwara	...	2	...	...	...	...	...	...	...	...
16	Raipur	1	1	...	...	...	...	...	...	...	...
17	Bilaspur	...	...	...	...	...	...	...	...	...	...
18	Sambalpur	1	...	...	...	...	...	...	...	...	...
	Total	20	35	2	1	11	3	9	4	2	35

(a) For 6 months.
(b) Exclusive of Temporary and Field Establishment, the numerical strength of which is not given in the Estimate.

in each District, included in the Budget Estimate for 1890-91.

7.—EXCISE.						11.—FOREST.											
COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.						B.—ESTABLISHMENTS.											
District Establishments.						Officers.					Subordinate Forest and Depôt Establishment.				Office Establishment.		
Officers	Establishment.		Distillery Estabts		Forest Divisions.												
Excise Darogas.	Clerks (below 200).	Servants.	Clerks (below 200).	Reference Number.		Conservators.	Deputy Conservators.	Assistant Conservators.	Sub-Assistant Conservators.	Probationers.	Rangers.	Foresters.	Guards.	Hospital Assistant.	Clerks.	Draftsman.	Servants.
1	2	2	2	1	Direction	3	1	...	...	...	...	2	...	...	11	1	5
1	1	1	...	2	Balaghat	...	...	...	1	...	1	4	59	...	...	...	...
1	1	1	2	3	Betul	...	1	...	...	...	1	8	54	...	2	...	1
1	1	1	1	4	Bhandara	...	...	1	...	...	1	6	60	...	1	...	...
1	1	1	1	5	Chanda	...	...	1	2	...	5	29	125	1	2	...	2
1	1	1	1	6	Chhindwara	...	1	...	...	...	...	8	70	...	...	...	...
1	1	1	1	7	Sambalpur	...	...	...	1	...	...	5	37	...	...	...	...
1	1	1	...	8	Chhatisgurh	...	1	...	...	...	2	10	73	...	...	...	2
1	1	1	1	9	Damoh	...	...	...	1	...	1	4	91	...	...	...	...
1	1	1	...	10	Hoshangabad	...	1	1	...	...	4	16	135	...	3	...	1
1	1	1	...	11	Jubbulpur	...	1	...	1	...	1	6	33	...	...	...	...
1	1	1	2	12	Mandla Division	...	1	1	...	...	4	24	90	...	2	...	2
1	2	1	2	13	Narsingpur	...	...	1	...	...	...	5	30	...	...	...	...
1	1	1	...	14	Bilaspur	...	...	1	...	...	1	7	11	...	...	...	...
1	1	1	1	15	Nimar	...	1	...	1	...	2	14	125	...	2	...	1
1	1	1	1	16	Saugor	...	1	...	...	...	...	8	100	...	1	...	1
1	1	1	...	17	Seoni	...	1	...	...	...	2	9	78	...	2	...	1
1	1	1	...	18	Nagpur Wardha	...	...	1	...	...	2	10	128	...	2	...	1
				19	Unappropriated	...	2	3	...	1	17	2	...	...	...	...	...
18	20	19	15		Total	3	12	10	7	1	44	177	1,299	1	28	1	17

COURTS OF LAW.								19 B.—LAW AND JUSTICE—JAILS.								
CRIMINAL COURTS.								JAILS.								
Judicial Establishments.					Process-serving Establishment.		Record Room or Copy-making Establishment	Officers.			Warder Establishment.		Hospital Charges.			
Officers.	Establishment.							Central Jails.		District Jails.(a)	Central Jails.	District Jails.	Central Jails.		District Jails.	
Cantonment Magistrate.	Clerks (200).	Clerks (below 200).	Honorary Magistrates' Moharirs.	Servants.	Naib Nazirs.	Process-servers.	Copyist.	Superintendent.	Jailors and Deputy Jailors.	Jailors and Assistants.	Turnkeys and Warders.	Turnkeys and Warders.	Hospital Assistants.	Servants.	Hospital Assistants.	Native Doctor.	Reference Number.
1	1	16	2	6	7	89	1	1	8	...	51	...	2	1	...	...	1
...	...	11	2	..	5	40	...	...	...	1	...	11	...	...	...	...	2
...	...	10	1	...	3	30	...	...	...	2	...	20	...	...	1	...	3
...	...	10	...	...	4	37	...	...	...	1	...	11	...	...	...	...	4
...	...	6	...	...	1	19	...	...	...	2	...	13	...	...	...	...	5
...	1	13	...	7	3	29	...	...	8	...	51	...	1	1	...	...	6
...	...	7	...	...	1	18	...	...	...	2	...	13	...	...	...	...	7
...	...	6	...	...	...	11	...	...	...	2	...	13	...	...	...	...	8
...	...	10	...	...	4	41	...	...	...	2	...	19	...	...	1	...	9
...	...	9	...	...	2	24	...	...	...	2	...	13	...	...	...	1	10
...	...	10	3	...	3	42	...	...	...	1	...	11	...	...	1	...	11
...	1	11	...	...	5	52	...	...	...	2	...	19	...	...	1	...	12
...	...	10	1	...	2	30	...	...	...	1	...	11	...	...	1	...	13
...	...	6	1	...	2	26	...	...	...	2	...	13	...	...	...	...	14
...	...	7	...	...	2	26	...	...	...	2	...	13	...	...	...	...	15
...	1	10	3	...	3	32	...	...	7	...	38	...	1	1	...	...	16
...	...	11	2	...	3	28	...	...	...	1	...	11	...	...	...	...	17
...	...	10	4	...	2	21	...	...	...	2	...	19	...	...	1	...	18
1	4	173	19	13	52	595	1	1	23	25	140	210	4	3	6	1	

(a) Exclusive of 15 Superintendents drawing allowances.

Statement showing the Numerical Strength of the sanctioned Establishments

20.—

Reference Number.	Districts.	Railway Police—Police Force. Wardha Coal. Constables.	Bengal-Nagpur. Inspector.	Bengal-Nagpur. Constables.	Great Indian Peninsula. Inspectors.	Great Indian Peninsula. Constables.	District Executive District Police. Officers. District Superintendents.	Assistant Superintendents.	Police Force. Inspectors.	Sub-Inspectors.	Chief Constables.	Europeans Constables (60).	Head Constables.	Constables.	Mounted Police. Head Constables.	Constables.	Drill Instructors and School Masters.
1	Nagpur	...	1	37	1	30	1	2	2	6	11	1	104	651	2	23	2
2	Wardha	6	...	—	...	12	1	...	2	5	8	...	57	342	...	4	2
3	Chanda	7	...	—	...	...	1	...	2	5	12	...	69	478	...	6	2
4	Bhandara	...	...	26	...	...	1	...	2	5	6	...	52	348	...	4	2
5	Balaghat	...	...	...	...		1	...	2	4	4	...	31	176	...	3	2
6	Jubbulpur	...	...	...	...	3	1	2	3	7	13	2	91	588	...	6	2
7	Seoni	...	...	...	...	...	1	...	2	5	5	...	36	249	...	4	2
8	Mandla	...	...	...	...	...	1	...	2	4	5	...	44	241	—	3	2
9	Saugor	...	...	...	...	...	1	2	2	5	13	1	71	559	...	6	2
10	Damoh	...	...	...	...	...	1	1	2	4	8	...	52	309	...	4	2
11	Narsingpur	...	...	...	...	19	1	...	2	6	6	...	45	284	...	3	2
12	Hoshangabad	...	...	..	1	58	1	...	2	6	11	...	72	472	...	6	2
13	Nimar	...	...	...	1	35	1	2	2	5	9	1	54	323	...	6	2
14	Betul	...	...	...	...	—	1	1	2	5	5	...	45	265	.	3	2
15	Chhindwara	...	...	...	...	...	1	...	2	4	7	...	38	295	...	3	2
16	Raipur	...	...	43	...	...	1	1	2	5	14	...	68	473	...	6	2
17	Bilaspur	...	...	34	...	...	1	...	2	5	8	...	41	283	...	4	2
18	Sambalpur	...	...	9	...	...	1	...	2	5	6	...	49	310	...	6	2
	Total	13	1	149	3	157	18	11	37	91	151	5	(a)1,019	(b)6,646	2	100	36

22.—EDUCATION

Reference Number.	Districts.	Government Schools, General. Secondary Schools for Boys and Girls, (English and Vernacular)—Provincial. High Schools. Masters.	High Schools. Servants.	Middle Schools, 1st Grade, ordinary. Masters.	Middle Schools, 1st Grade, ordinary. Servants.	Middle Schools, 2nd Grade. Masters.	Middle Schools, 2nd Grade. Servants.	Primary Schools for Boys and Girls—Provincial. Upper Primary Schools. Masters.	Upper Primary Schools. Servants.	Lower Primary Schools. Masters.	Lower Primary Schools. Servants.
1	Nagpur	...	...	18	11	22	9	...	...	23	4
2	Wardha	...	...	14	5	7	1	2	1	21	3
3	Chanda	...	...	6	3	5	5	...	...	21	3
4	Bhandara	...	...	5	5	12	2	2	1	10	3
5	Balaghat	...	...	...	...	12	1	6	...	4	1
6	Jubbulpur	8	3	4	2	8	4	—	...	5	2
7	Seoni	...	...	...	...	12	...	18	2	4	2
8	Mandla	...	...	...	...	6	...	21	...	...	...
9	Saugor	14	5	18	1	16	2	24	8	4	2
10	Damoh	...	...	5	3	3	2	10	1	2	1
11	Narsingpur	...	...	11	3	4	...	4	1	7	4
12	Hoshangabad	..	...	20	8	3	1	4	1	15	4
13	Nimar	...	...	12	5	3	1	4	1	27	1
14	Betul	...	...	5	3	2	1	6	...	3	...
15	Chhindwara	...	...	4	1	15	3	3	...	2	...
16	Raipur	10	4	...	...	3	1	2	1	3	1
17	Bilaspur	...	...	4	2	...	...	...	...	...	...
18	Sambalpur	10	2	...	...	...	...	...	...	...	...
	Total	42	14	126	52	133	33	106	17	151	31

(a) Exclusive of 15 Armed Reserves yet unappropriated.
(b) Ditto of 60 ditto ditto.

in each District, included in the Budget Estimate for 1890-91—continued.

POLICE.									22.—EDUCATION.								
FORCE.							SPECIAL POLICE.		INSPECTION.								
					OTHER POLICE.		POLICE FORCE.		OFFICERS.				ESTABLISHMENT.				
Establishment.		Hospital Charges.			Special Police.	Excise Police.				District Inspectors of Schools.							
		Hospital Assistants.															
Servants.	Boy Orderlies.	Above 50.	Below 50.	Other Hospital Servants.	Detectives.	Constables.	Mounted Constables.	Head Constables and Constables.	Circle Inspectors of Schools.	Above (100).	On 100 and below.	Assistant Inspector (60).	Clerks in the Circle Inspectors' Offices (below 200).	Servants in ditto.	Clerks of Dist. Inspectors of Schools (below 200).	Servants of ditto.	Reference Number.
1	12	...	1	3	...	26	...	...	1	1	...	...	3	5	1	1	1
1	4	...	1	3	...	6	...	...	...	...	1	...	...	...	1	1	2
2	6	1	...	3	...	18	...	...	...	1	...	...	...	...	1	1	3
1	4	...	1	3	...	6	...	...	...	...	1	...	...	...	1	1	4
1	2	...	1	3	...	4	...	...	...	1	...	...	...	...	1	1	5
1	6	...	1	1	...	2	...	...	1	1	...	...	3	5	1	1	6
1	4	...	1	3	...	2	...	...	...	...	1	...	...	...	1	1	7
1	4	...	1	3	...	...	...	...	...	...	1	...	...	...	1	1	8
1	6	...	1	3	...	2	...	...	...	1	...	...	...	...	1	1	9
1	4	...	...	3	...	...	...	...	...	...	1	...	...	...	1	1	10
1	4	...	...	3	...	...	...	...	...	1	...	...	...	...	1	1	11
1	4	...	...	3	...	4	...	33	...	1	...	...	...	...	1	1	12
1	4	...	...	3	6	10	15	53	...	1	...	...	...	...	1	1	13
1	4	...	1	3	...	8	...	17	...	1	...	...	...	...	1	1	14
1	4	...	1	3	...	...	...	...	...	...	1	...	...	...	1	1	15
1	6	...	1	3	...	2	...	...	1	...	1	1	2	5	2	2	16
1	4	1	...	3	...	...	...	...	...	...	1	...	...	...	1	1	17
1	4	...	1	3	...	...	...	...	...	...	1	...	...	...	1	1	18
19	86	2	12	52	6	90	15	103	3	9	9	1	8	15	19	19	

—continued.				23.—ECCLESIASTICAL				24.—MEDICAL.										
GOVERNMENT SCHOOLS, SPECIAL.				ECCLESIASTICAL ESTABLISHMENTS.				MEDICAL ESTABLISHMENT.										
TRAINING SCHOOLS.			Industrial Schools	CHURCH OF ENGLAND.				DISTRICT MEDICAL OFFICERS.										
Officers.	Establishment.			Officers.		Establishment.		Officers. (a)					Establishment.		Reserve Medical Subordinates.			
Masters and a Lady Superintendent.	Servants.	Boarding House Establishment.	Masters.	Senior Chaplains.	Junior Chaplain.	Clerks (below 200).	Servants.	Brigade Surgeons.	Surgeons-Major.	Surgeons.	Uncovenanted Medical Officers.	Assistants to Civil Surgeons.	Clerk (below 200).	Servants.	Assistant Surgeon.	Hospital Assistants on (55).	Ditto below (50).	Reference Number.
6	2	4	3	1	1	2	5	1	...	...	...	1	...	2	1	1	6	1
...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	1	1	2
...	...	...	...	...	...	...	1	...	...	1	...	...	...	...	...	...	...	3
...	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	4
...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	5
11	8	2	2	1	...	1	3	...	1	...	...	1	1	...	...	1	2	6
...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	7
...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	8
...	...	...	...	...	1	1	3	...	1	...	...	...	...	...	...	...	4	9
...	...	...	...	...	...	...	1	...	...	1	...	...	...	...	...	...	...	10
...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	11
...	...	...	2	...	...	...	3	...	...	1	...	...	...	1	...	...	3	12
...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	1	13
...	...	...	...	...	...	...	1	...	...	1	...	...	...	...	...	...	...	14
...	...	...	1	...	...	...	1	...	...	1	...	...	...	...	...	1	...	15
5	2	3	...	...	...	...	1	...	1	...	...	...	...	...	...	...	3	16
...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	17
...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	18
22	12	9	9	2	2	4	23	2	6	6	4	2	1	3	1	4	22	

(a) Exclusive of 2 Regimental Officers drawing allowances for Civil Duty.

Statement showing the Numerical Strength of the sanctioned Establishments in each District, included in the Budget Estimate for 1890-91—continued.

Reference Number.	Districts.	24.—MEDICAL—contd.												26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.			Reference Number.
		HOSPITALS AND DISPENSARIES.					LUNATIC ASYLUM							BOTANICAL AND OTHER PUBLIC GARDENS.	VETERINARY CHARGES.		
		MOFUSSIL HOSPITALS AND DISPENSARIES—PROVINCIAL.					Officers.		Establishment.					OTHER PUBLIC GARDENS—PROVINCIAL.	BULL AND STALLION CHARGES.		
														Station Garden Establt. at Head Quarters of Dists	Establishment.		
		Assistant Surgeons.	Hospital Assistants on (55).	Ditto (below 50).	Native Doctors (below 50).	Servants.	Superintendents' (Allowance).	Hospital Assistants.	Guards.	Matrons & Overseers.	Clerks (below 200).	Gardeners.	Servants.	Servants.	Veterinary Assistants.	Servants.	
1	Nagpur	1	6	9	...	...	1	1	5	12	1	2	3	...	1	...	1
2	Wardha	...	1	4	...	...	...	...	...	...	...	...	...	...	...	...	2
3	Chanda	...	3	3	...	3	...	...	...	...	...	...	...	5	...	...	3
4	Bhandara	...	2	3	...	...	...	...	...	...	...	...	...	3	...	...	4
5	Balaghat	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	5
6	Jubbulpur	2	1	2	1	...	1	1	3	11	1	1	6	...	...	...	6
7	Seoni	...	1	1	...	3	...	...	...	...	...	...	...	7	...	...	7
8	Mandla	1	...	2	...	3	...	...	...	...	...	...	...	7	...	...	8
9	Saugor	2	5	3	...	...	...	...	...	...	...	...	...	11	...	2	9
10	Damoh	...	3	1	...	...	...	...	...	...	...	...	...	5	...	2	10
11	Narsingpur	...	...	3	...	...	...	...	...	...	...	...	...	7	...	2	11
12	Hoshangabad	...	1	4	1	3	...	...	...	...	...	...	...	18	...	...	12
13	Nimar	...	1	2	2	3	...	...	...	...	...	...	...	4	...	...	13
14	Betul	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	14
15	Chhindwara	...	1	1	...	...	...	...	...	...	...	...	...	6	1	...	15
16	Raipur	1	1	4	...	...	...	...	...	...	...	...	...	17	...	...	16
17	Bilaspur	...	1	2	...	...	...	...	...	...	...	...	...	...	...	...	17
18	Sambalpur	...	...	2	...	...	...		...	...	...	...	...	12	...	...	18
	TOTAL	8	30	49	4	15	2	2	8	23	2	3	9	102	2	6	

BURMA.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1890-91.

B

CIVIL BUDGET ESTIM

General Abstr

Revenue and Receipts.	Reference to detailed Estimate	Budget, 1890-91. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial	Lower Burma. Local.	Total.	Revised, 1889-90. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local.	Total.
Civil Heads	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue	6	57,40,000	64,11,000	75,79,000	10,000	1,97,40,000	52,00,000	60,88,000	74,02,000	10,000	1,87,00,000
II.—Opium	6	10,000	3,84,000	...	...	3,94,000	9,000	3,80,000	...	...	3,89,000
III.—Salt	7	8,000	13,70,000	..	...	13,78,000	4,000	12,75,000	...	...	12,79,000
IV.—Stamps	7	2,04,000	5,20,000	5,20,000	...	12,44,000	1,92,000	5,08,000	5,07,000	...	12,07,000
V.—Excise	7	5,05,000	27,00,000	9,00,000	...	41,05,000	4,77,000	26,25,000	8,75,000	...	39,77,000
VI.—Provincial Rates	8	...	.	...	8,96,000	8,96,000	...	...	...	8,49,000	8,49,000
VII.—Customs	8	...	59,50,000	25,000	...	59,75,000	...	59,00,000	25,000	...	59,25,000
VIII.—Assessed Taxes	8	73,000	2,24,000	2,24,000	...	5,21,000	72,000	2,24,000	2,24,000	...	5,20,000
IX.—Forest	9	15,50,000	12,00,000	12,00,000	...	39,50,000	17,51,000	15,33,000	15,32,000	...	48,16,000
X.—Registration	10	6,000	20,000	20,000	...	46,000	4,000	18,000	18,000	...	40,000
XI.—Tributes	11	3,71,000	...	...	...	3,71,000	2,85,000	...	...	...	2,85,000
XII.—Interest	12	7,000	...	20,000	...	27,000	4,000	...	22,000	...	26,000
XIII.—Post Office	12	...	...	...	..	...	...	...	...	...	...
XVIA.—Law and Justice—Courts of Law	12	1,69,000	...	3,30,000	...	4,99,000	1,65,000	...	3,15,000	...	4,80,000
XVIB.—Law and Justice—Jails	12	68,000	...	2,86,000	...	3,54,000	39,000	...	2,61,000	...	3,00,000
XVII.—Police	13	2,21,000 23,000	...	1,16,000	36,000	3,96,000	3,06,000 26,000	...	1,22,000	37,000	4,91,000
XVIII.—Marine	13	...	...	2,24,000	1,000	2,25,000	...	...	2,36,000	1,000	2,37,000
XIX.—Education	14	1,000	...	33,000	9,000	43,000	1,000	...	29,000	10,000	40,000
XX.—Medical	14	5,000	.	16,000	1,000	22,000	5,000	...	17,000	1,000	23,000
XXI.—Scientific and other Minor Departments	14	...	...	2,000	...	2,000	...	...	4,000	...	4,000
XXII.—Receipts in aid of Superannuation, &c.	15	12,000	22,000	2,000	..	36,000	10,000	22,000	2,000	...	34,000
XXIII.—Stationery and Printing	15	4,000	22,000	18,000	...	44,000	2,000	23,000	19,000	...	44,000
XXV.—Miscellaneous	15	22,000 1,05,000	1,21,000	38,000	1,32,000	4,18,000	36,000 89,000	2,20,000	49,000	1,23,000	5,17,000
XXX.—Irrigation—Minor Works and Navigation	16	... 29,000	...	...	..	29,000	.. 19,000	...	...	...	19,000
XXXII.—Civil Works	16	... 30,000	...	1,000	59,000	90,000	... 24,000	...	1,000	61,000	86,000
Total Civil Heads		89,76,000 1,87,000	1,89,44,000	1,15,54,000	11,44,000	4,08,05,000	85,62,000 1,58,000	1,88,16,000	1,16,60,000	10,92,000	4,02,88,000
Departmental Heads. For details see separate Estimates											
VIII.—Assessed Taxes		...	..	...	...	...	...	...	...	...	...
XIII.—Post Office		...	...	...	...	...	...	...	...	...	...
XXVI.—State Railways (Gross Receipts)		18,00,000	...	38,00,000	...	56,00,000	15,75,000	...	35,00,000	...	50,75,000
XXX.—Irrigation—Minor Works and Navigation		...	...	36,000	...	36,000	...	...	40,000	...	40,000
XXXI.—Military Works		20,000	8,000	...	...	28,000	18,000	8,000	...	...	26,000
XXXII.—Civil Works		15,000	6,000	60,000	...	81,000	20,000	6,000	60,000	...	86,000
Total Departmental Heads		18,35,000	14,000	38,96,000	...	57,45,000	16,13,000	14,000	36,00,000	...	52,27,000
Total Revenue and Receipts		1,08,11,000 1,87,000	1,89,58,000	1,54,50,000	11,44,000	4,65,50,000	1,01,75,000 1,58,000	1,88,30,000	1,52,60,000	10,92,000	4,55,15,000

(a) These totals do not include Departmental figures under Assessed Taxes and Post

N.B.—The antique figures under Upper Burma represent District Fund figures.

Net Increase of Revenue and Rece

OR THE YEAR 1890-91.

REVENUE AND RECEIPTS.

No. of Statement	Budget, 1889-90. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local	Total.	Accounts, 1888-89. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local.	Total.	Budget Estimate, 1890-91 compared with Revised, 1889-90. Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	44,83,000	55,31,000	72,52,000	8,000	1,72,74,000	43,60,355 5,040	49,67,383	62,21,708	6,396	1,55,60,882	10,40,000	...
2	6,000	3,70,000	...	...	3,76,000	3,154	3,69,200	...	...	3,72,354	5,000	...
3	10,000	13,50,000	...	...	13,60,000	1,828	3,07,735	...	...	3,09,563	99,000	...
4	1,51,000	4,60,000	4,60,000	...	10,71,000	1,38,479	4,55,553	4,55,552	...	10,49,584	37,000	..
5	6,11,000	23,89,000	7,97,000	...	37,97,000	4,36,685	14,91,326	14,91,326	24,501	34,43,838	1,28,000	...
6	...	...	...	7,93,000	7,93,000	...	...	...	7,80,138	7,80,138	47,000	...
7	...	53,00,000	25,000	...	53,25,000	...	47,38,542	25,106	...	47,63,648	50,000	...
8	60,000	2,03,000	2,04,000	...	4,67,000	62,672	3,96,711	...	...	4,59,383	1,000	...
9	13,00,000	10,75,000	10,75,000	...	34,50,000	15,79,928	13,04,652	13,04,652	...	41,89,232	...	8,66,000
10	12,000	16,000	17,000	...	45,000	4,276	15,874	15,875	...	36,025	6,000	...
11	4,34,000	...	...	...	4,34,000	1,48,136	...	...	...	1,48,136	86,000	...
12	...	...	21,000	...	21,000	...	...	26,581	...	26,581	1,000	...
13	...	...	...	...	...	...	...	...	231	231	...	...
14	1,95,000	...	3,10,000	...	5,05,000	1,89,623	...	3,03,318	...	4,92,941	19,000	...
15	39,000	...	2,10,000	...	2,49,000	7,832	...	1,84,939	...	1,92,771	54,000	...
16	1,81,000 22,000	...	97,000	36,000	3,36,000	2,21,018 18,084	...	1,69,207	37,623	4,45,932	...	95,000
17	...	...	2,13,000	1,000	2,14,000	...	...	2,16,879	690	2,17,569	...	12,000
18	...	...	16,000	9,000	25,000	...	...	22,136	10,158	32,294	3,000	...
19	5,000	...	13,000	1,000	19,000	8,724	...	15,661	386	24,771	...	1,000
20	...	...	2,000	...	2,000	120	...	1,355	8	1,483	...	2,000
21	9,000	19,000	2,000	...	30,000	5,685	18,650	2,941	...	27,276	2,000	...
22	2,000	23,000	9,000	...	34,000	1,724	23,744	11,472	...	36,940	...	...
23	22,000 76,000	33,000	29,000	1,21,000	2,81,000	16,298 83,609	36,063	34,678	1,14,489	2,85,137	...	99,000
24	... 16,000	...	...	...	16,000	... 3,611	...	...	...	3,611	10,000	...
25	... 40,000	...	1,000	53,000	94,000	43 47,978	...	544	51,720	1,00,285	4,000	...
26	75,20,000 1,54,000	1,67,69,000	1,07,53,000	10,22,000	3,62,18,000	71,86,580 1,58,322	1,41,25,433	1,05,03,930	10,26,340	3,30,00,605	15,92,000	10,75,000
27	...	...	...	...	...	...	*57,413*	...	...	*57,413*	...	..
28	...	...	...	...	...	...	*6,26,297*	...	...	*6,26,297*	...	...
29	11,50,000	...	34,50,000	...	46,00,000	3,19,005	...	31,42,413	...	34,61,418	5,25,000	...
30	...	...	29,000	.	29,000	...	...	33,414	...	33,414	...	4,000
31	24,000	8,000	...	...	32,000	5,170	9,337	...	..	14,507	2,000	...
32	8,000	6,000	58,000	...	72,000	14,370	12,000	62,549	...	88,919	...	5,000
33	11,82,000	14,000	35,37,000	...	47,33,000	3,38,545	(a) 21,337	32,38,376	...	(a) 35,98,258	5,27,000	9,000
34	87,02,000 1,54,000	1,67,83,000	1,42,90,000	10,22,000	4,09,51,000	75,25,125 1,58,322	1,41,46,770	1,37,42,306	10,26,340	3,65,98,863	21,19,000	10,84,000 10,35,000

ich are shown in the Estimates under "India General."

1890-91, Rs. 10,35,000.

CIVIL BUDGET ESTIMAT

General Abstrac

EXPENDITURE	Reference to detailed Estimates.	BUDGET, 1890-91. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local.	Total.	REVISED, 1889-90. Upper Burma.	Lower Burma. Imperial.	Lower Burma. Provincial.	Lower Burma. Local.	Total.	No. of Items.
CIVIL HEADS	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
1.—Refunds & Drawbacks	17	50,000	1,53,000	20,000	3,000	2,26,000	49,000 6,000	1,54,000	23,000	3,000	2,35,000	1
3.—Land Revenue	18	15,36,000	8,89,000	12,49,000	...	36,74,000	13,21,000	8,12,000	11,87,000	...	33,20,000	2
5.—Salt	25	1,000	...	10,000	...	11,000	1,000	...	9,000	...	10,000	3
6.—Stamps	25	7,000	19,000	19,000	...	45,000	5,000	18,000	18,000	...	41,000	4
7.—Excise	26	13,000	15,000	5,000	...	33,000	4,000	15,000	4,000	...	23,000	5
8.—Provincial Rates	27	...	...	...	44,000	44,000	...	...	...	42,000	42,000	6
9.—Customs	27	...	...	1,65,000	...	1,65,000	...	...	1,61,000	...	1,61,000	7
10.—Assessed Taxes	31	...	10,000	9,000	...	19,000	...	9,000	9,000	...	18,000	8
11.—Forest	31	3,50,000	5,90,000	5,90,000	...	15,30,000	2,70,000	6,92,000	6,92,000	...	16,54,000	9
12.—Registration	34	2,000	9,000	8,000	...	19,000	1,000	8,000	8,000	...	17,000	10
13.—Interest on Debt	34	...	...	22,000	...	22,000	...	...	20,000	...	20,000	11
14.—Interest on other Obligations	34	1,000	4,000	...	...	5,000	1,000	3,000	...	...	4,000	12
15.—Post Office	34	...	...	46,000	82,000	1,28,000	...	...	47,000	81,000	1,28,000	13
18.—General Administration	35	2,01,000 3,000	1,80,000	6,48,000	19,000	10,51,000	2,24,000 2,000	1,60,000	6,61,000	19,000	10,66,000	14
19A.—Law & Justice—Courts of Law	40	8,40,000	...	12,50,000	...	20,90,000	7,13,000	...	11,70,000	...	18,83,000	15
19B.—Law & Justice—Jails	46	3,70,000	...	8,90,000	...	12,60,000	3,26,000	...	8,49,000	...	11,75,000	16
20.—Police	52	83,81,000 2,000	...	31,19,000	3,99,000	1,19,01,000	84,74,000 1,000	...	28,24,000	4,01,000	1,17,00,000	17
21.—Marine	62	2,83,000	...	2,28,000	33,000	5,44,000	2,80,000	...	2,60,000	35,000	5,75,000	18
22.—Education	68	67,000	...	2,96,000	1,78,000	5,41,000	8,000	...	2,58,000	1,52,000	4,18,000	19
23.—Ecclesiastical	73	23,000	64,000	...	...	87,000	15,000	54,000	...	...	69,000	20
24.—Medical	74	1,81,000 7,000	...	2,09,000	33,000	4,30,000	1,77,000 5,000	...	1,95,000	27,000	4,04,000	21
25.—Political	78	3,13,000	35,000	1,000	...	3,49,000	2,98,000	12,000	1,000	...	3,11,000	22
26.—Scientific & other Minor Departments	79	70,000 2,000	31,000	75,000	14,000	2,12,000	12,000	6,000	56,000	7,000	81,000	23
27.—Territorial & Political Pensions	82	1,30,000	26,000	...	...	1,56,000	1,32,000	26,000	...	...	1,58,000	24
29.—Superannuation Allowances and Pensions	83	18,000	...	2,23,000	2,000	2,43,000	18,000	...	2,15,000	2,000	2,35,000	25
30.—Stationery and Printing	83	25,000	...	3,80,000	...	4,05,000	25,000	...	3,96,000	...	4,21,000	26
32.—Miscellaneous	84	21,000 27,000	11,000	39,000	52,000	1,50,000	64,000 16,000	11,000	42,000	42,000	1,75,000	27
38.—State Railways: Interest on Debt	85	..	...	11,42,000	...	11,42,000	...	...	11,30,000	...	11,30,000	28
43.—Irrigation—Minor Works & Navon.	86	... 32,000	...	...	...	32,000	... 16,000	...	...	...	16,000	29
45.—Civil Works	86	... 91,000	...	4,96,000	1,09,000	6,96,000	88,000	...	4,96,000	98,000	6,82,000	30
		1,28,83,000 1,64,000	20,56,000	1,11,39,000	9,68,000	2,72,10,000	1,24,18,000 1,34,000	19,80,000	1,07,31,000	9,09,000	2,61,72,000	31
Add—Provincial and Local Surpluses		...	...	...	...	...	... 7,000	...	4,95,000	...	5,02,000	32
Deduct—Provincial and Local Deficits		... 72,000	...	*2,39,000*	*60,000*	*3,71,000*	...	...	...	53,000	53,000	33
Total Civil Heads		1,28,83,000 92,000	20,56,000	1,09,00,000	9,08,000	2,68,39,000	1,24,18,000 1,41,000	19,80,000	1,12,26,000	8,56,000	2,66,21,000	34
DEPARTMENTAL HEADS. For details see separate Estimates.												
10.—Assessed Taxes		...	...	...	...	...	...	...	...	...	...	34a
15.—Post Office		...	...	...	...	...	...	...	...	...	...	35
38.—State Railways: Working Expenses		13,00,000	...	20,50,000	...	33,50,000	12,35,000	...	20,25,000	...	32,60,000	36
41.—Miscellaneous Railway Expenditure		1,46,000	...	...	...	1,46,000	1,20,000	...	...	...	1,20,000	37
43.—Irrigation—Minor Works & Navon.		3,00,000	...	4,01,000	9,000	7,10,000	2,00,000	...	5,08,000	8,000	7,16,000	38
44.—Military Works		15,00,000	4,00,000	...	...	19,00,000	14,69,000	3,53,000	...	...	18,22,000	39
45.—Civil Works		29,00,000 95,000	1,02,000	20,99,000	2,27,000	54,23,000	30,40,000 17,000	1,23,000	14,95,000	2,34,000	49,09,000	40
47.—Special Defence Works		...	...	...	...	...	...	...	..	...	...	41
Total Departmental Heads		61,46,000 95,000	5,02,000	45,50,000	2,36,000	1,15,29,000	60,64,000 17,000	4,76,000	40,28,000	2,42,000	1,08,27,000	42
TOTAL EXPENDITURE		1,90,29,000 1,87,000	25,58,000	1,54,50,000	11,44,000	3,83,68,000	1,84,82,000 1,58,000	24,56,000	1,52,54,000	10,98,000	3,74,48,000	43

(a) These totals do not include Departmental figures under Assessed Taxes

N.B.—Italique figures under Upper Burma represent District Fund figures.

Net Increase of Expenditure i

The following is the estimated Cost

Land Revenue	18·612 per cent.	Stamps	3·61
Salt	·798 "	Excise	·80

FOR THE YEAR 1890-91.

OF EXPENDITURE.

No. of Items.	Budget, 1889-90. Upper Burma	Budget, 1889-90. Lower Burma. Imperial.	Budget, 1889-90. Lower Burma. Provincial.	Budget, 1889-90. Lower Burma. Local.	Budget, 1889-90. Total.	Accounts, 1888-89. Upper Burma	Accounts, 1888-89. Lower Burma. Imperial.	Accounts, 1888-89. Lower Burma. Provincial.	Accounts, 1888-89. Lower Burma. Local.	Accounts, 1888-89. Total.	Budget Estimate, 1890-91 compared with Revised 1889-90. Increase	Budget Estimate, 1890-91 compared with Revised 1889-90. Decrease.
	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
1	29,000 1,000	1,32,000	15,000	3,000	1,80 000	50,018	1,39 909	26,525	1,130	2,17 582	..	9,000
2	11,92,000	7,91,000	11,87,000	...	31,70,000	10,36,467	6,74,983	11,03,652	...	28 15,102	3,54,000	...
3	1,000		3,000	..	4,000	...	.	2,184	...	2,184	1 000	...
4	8,000	18,000	17,000	...	43,000	6,120	15,364	15,364	...	36,848	4 000	...
5	13,000	15,000	5,000	...	33 000	996	10,215	10,215	...	21,426	10 000	...
6	...	...	...	44,000	44,000	...	...	...	33,252	33,252	2,000	...
7	..	...	1,70 000	...	1,70,000	...	...	1 66,254	..	1,66,254	4,000	...
8	...	9,000	9,000	...	18 000	...	15,111	..	...	15,111	1,000	...
9	3,00 000	6,16,000	6,16,000	...	15,32,000	7,85 026	6,13,914	6,13,914	...	20,12,854	..	1,24,000
10	1,000	8,000	8,000	...	17,000	937	7,503	7,503	...	15,943	2,000	...
11	...	...	22,000	...	22,000	...	...	20,173	...	20,173	2,000	...
12	2,000	2,000	...	...	4,000	...	3,891	...	...	3,891	1,000	.
13	...	...	49,000	75,000	1,24,000	...	...	48,634	74,540	1,23,174	..	.
14	2,46,000	1,34,000	6,29,000	17,000	10,26,000	2,45,782 1,148	1,36,581	6,08 318	15,287	10,07,116	...	15,000
15	7,12,000	...	12,40,000	...	19 52,000	6,23,195	...	11,91,089	...	18,14,284	2,07,000	...
16	2 93,000	...	7,97,000	...	10,90,000	2,60,827	...	8,53,356	...	11,14,183	85,000	...
17	86,82,000 2,000	...	30,74,000	3,86,000	1,21,44,000	79,48 892 1,738	...	28,32,958	3,64,791	1,11,48,379	2,01,000	. ...
18	2,61,000	...	2,24,000	26 000	5,11,000	44,047	...	2,77 788	24,206	3 46,041	..	31,000
19	18,000	...	2,86,000	1 85,000	4,89,000		..	2,92,126	1,33,490	4,25 616	1,23 000	..
20	15,000	63,000		...	78,000	17,750	48,189	..	...	65,939	18,000	...
21	2,15,000 2,000	...	1 95,000	32,000	4,44 000	1,52,520 1,946	...	2,07,820	24,972	3,87,364	26,000	...
22	1,79,000	29,000	1,000	...	2,09,000	1,53,233	26,966	107	...	1,80,306	38,000	...
23	2,000	6,00	39,000	8,000	55,000	178 52	5 453	34 485	5,446	45 614	1,31,000	...
24	1,14,000	25,000	...	...	1,39,000	1,13,699	23,276	...	...	1,36,975	...	2,000
25	9,000	...	2,02 000	3,000	2,14,000	11,436	...	2,01,793	796	2,14 025	8,000	...
26	25,000	...	3,58,000	..	3,83,000	18,413	...	3,16,436	...	3,34,849	...	16,000
27	29,00 15,000	12,000	37,000	42,000	1,35,000	8,46,206 12,732	11,987	48,186	34 841	9,53,952	...	25,000
28	...	...	11,32,000	..	11,32,000	...	...	11,10,245	...	11,10,245	12,000	...
29	... 16,000	...	...	...	16,000	. 1,966	...	...	...	1,966	16,000	...
30	... 84,000	...	5 07,000	97,000	6,88,000	30,000 10,813	...	37,980	1,09,619	1,88,412	14,000	...
31	1,23 46,000 1,20,000	18,60,000	1,08,,22,000	9,18,000	2,60,66,000	1,23 45,742 30,395	17,33,342	1,00,27,111	8,22,370	2,49,58,960	12,60,000	2,22,000
32	... 34,000	...	...	...	34,000	. 1,27,927	...	1,15,596	...	2,43 523	...	5,02,000
33	...	...	*3,32,000*	*1,28,000*	*4,60,000*	...	...	...	*1,60,739*	*1 60,739*	*3,18,000*	...
34	1,23,46,000 1,54,000	18,60 000	1,04,90,000	7,90,000	2,56,40,000	1,23,45,742 1,58,322	17,33 342	1,01,42,707	6,61,631	2,50,41,744	9 42 000	7,24,000
34a	...	...		...	...	...	77	...	...	77	...	..
35	...	...	..	...	...	..	*5,38,377*	...	...	*5,38,377*	..	...
36	10,00,000	...	18,00,000	...	28,00 000	3,25,445	...	18,98,758	...	22,24 203	90,000	...
37	70,000	...	...	...	70,000	43 561	...	...	...	43,561	26,000	...
38	2,00,000	...	3,67,000	7,000	5,74,000	2,48,130	..	5,47,915	6,242	8,02,287	...	6,000
39	15,00,000	3,50,000	...	...	18,50 000	16,09,443	4,07,568		...	20,17,011	78,000	..
40	29,81,000	1,22,000	16,33 000	2,25,000	49,61,000	29,29,230	21,341	11,81,026	3,30,367	44 61,964	5,14,000	...
41	...	...	...	...	..	...	3,14,102	...	...	3,14,102	...	...
42	57,51,000	4,72 000	38,00,000	2 32,000	1,02,55 000	51,55 809	(a)7,43,011	36,27,699	3,36,609	(a)98 63,128	7,08 000	6,000
43	1,80,97,000 1,54,000	23,32,000	1,42,90,000	10,22,000	3,58,95,000	1,75,01,551 1,58,322	24,76,353	1,37,70,406	9,98,240	3,49,04 872	16,50,000	30 000 9 20,000

and Post Office, which are shown in the Estimates under "India General"

1890-91, Rs. 9,20,000.

collecting the under-mentioned Revenues :—

PER CENT. | CUSTOMS . 2 762 PER CENT.

"

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1890-91.

I.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
SHARED.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue	90,40,000	85,36,000	78,55,000	66,19,237
Sale-proceeds of Waste Lands and Redemption of Land Tax	...	...	...	166
Miscellaneous—				
Capitation Tax	35,30,000	35,30,000	35,23,000	33,23,781
Thathameda Tax	70,000	70,000	65,000	68,867
Miscellaneous Receipts	95,000	1,00,000	87,000	1,07,978
Total Miscellaneous	36,95,000	37,00,000	36,75,000	35,00,626
TOTAL SHARED	1,27,35,000	1,22,36,000	1,15,30,000	1,01,20,029
IMPERIAL SHARE—TWO-THIRDS	64,11,000	60,88,000	55,31,000	49,67,383
PROVINCIAL SHARE—ONE-THIRD(*a*)	63,24,000	61,48,000	59,99,000	51,52,646
Rents, &c., of Fisheries, Provincial	12,50,000	12,49,000	12,49,000	10,66,027
Miscellaneous, Provincial	5,000	5,000	4,000	3,035
TOTAL PROVINCIAL	75,79,000	74,02,000	72,52,000	62,21,708
LOCAL.				
Miscellaneous	10,000	10,000	8,000	6,396
TOTAL LOWER BURMA	1,40,00,000	1,35,00,000	1,27,91,000	1,11,95,487
UPPER BURMA.				
IMPERIAL.				
Ordinary Revenue	9,37,000	9,30,000	7,59,000	6,22,606
Sale-proceeds of Waste Lands and Redemption of Land Tax	4,000	5,000	7,000	12,316
Rents, &c., of Fisheries	1,47,000	1,40,000	1,12,000	1,20,416
Miscellaneous—				
Thathameda Tax	37,36,000	34,94,000	32,09,000	32,39,223
Kyun Tax	96,000	70,000	64,000	23,992
Receipts from Ruby mines	4,40,000	2,39,000	35,000	16,375
Jade and Amber Revenue	1,00,000	55,000	65,000	62,000
Petroleum Wells	45,000	40,000	34,000	35 993
Receipts under Regulation XIV of 1887	1,65,000	1,60,000	1,35,000	1,22,060
Miscellaneous Receipts	70,000	67,000	63,000	1,05,374
TOTAL MISCELLANEOUS	46,52,000	41,25,000	36,05,000	36,05,017
TOTAL IMPERIAL	57,40,000	52,00,000	44,83,000	43,60,355
LOCAL.				
Miscellaneous	...	...	...	5,040
TOTAL UPPER BURMA	57,40,000	52,00,000	44,83,000	43,65,395
TOTAL	1,97,40,000	1,87,00,000	1,72,74,000	1,55,60,882

(*a*) Includes contributions from Imperial.

II.—OPIUM.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Cost Price of (BENGAL) Opium sold in the Excise Department (*at Rs. 7-4 a Seer*)	3,84,000	3,80,000	3,70,000	3,69,200
UPPER BURMA.				
IMPERIAL.				
Cost Price of (BENGAL) Opium sold in the Excise Department (*at Rs. 7-4 a seer*)	10,000	9,000	6,000	3,154
TOTAL	3,94,000	3,89,000	3,76,000	3,72,354

III.—SALT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Customs Duty on Salt	12,65,000	11,70,000	13,00,000	2,64,154
Excise Duty on Salt	1,05,000	1,05,000	50,000	43,581
TOTAL LOWER BURMA	13,70,000	12,75,000	13,50,000	3,07,735
UPPER BURMA.				
IMPERIAL.				
Excise Duty on Salt	8,000	4,000	10,000	1,828
TOTAL	13,78,000	12,79,000	13,60,000	3,09,563

IV.—STAMPS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
SHARED.	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques	65,000	60,000	55,000	52,689
Bills of Exchange or Hoondies	15,000	14,000	18,000	18,027
Other General Stamps	3,30,000	3,20,000	2,75,000	2,72,709
Total Sale of General Stamps	4,10,000	3,94,000	3,48,000	3,43,425
Sale of Court-Fee Stamps	6,13,000	6,00,000	5,56,000	5,46,740
Duty on Impressing Documents	8,000	7,000	10.000	9,784
Fines and Penalties	8,700	13,700	5,900	10,324
Miscellaneous	300	300	100	832
TOTAL LOWER BURMA	10,40,000	10,15,000	9,20,000	9,11,105
IMPERIAL SHARE—ONE-HALF	5,20,000	5,08,000	4,60,000	4,55,553
PROVINCIAL SHARE—ONE-HALF	5,20,000	5,07,000	4,60,000	4,55,552
UPPER BURMA.				
IMPERIAL.				
Sale of General Stamps	42,000	40,000	40,000	26,443
Sale of Court-Fee Stamps	1,59,000	1,49,300	1,09,500	1,11,402
Duty on Impressing Documents	500	300	300	62
Fines and Penalties	2,200	2,100	1,000	518
Miscellaneous	300	300	200	54
TOTAL UPPER BURMA	2,04,000	1,92,000	1,51,000	1,38,479
TOTAL	12,44,000	12,07,000	10,71,000	10,49,584

V.—EXCISE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
SHARED.	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	23,32,000	22,46,000	19,34,000	17,39,628
Gain on Sale-proceeds of Excise Opium (*Difference between selling price and Rs. 7-4 a Seer, the latter being credited to II—Opium*)	12,65,000	12,50,000	12,50,000	12,42,176
Fines, Confiscations and Miscellaneous	3,000	4,000	2,000	848
TOTAL SHARED	36,00,000	35,00,000	31,86,000	29,82,652
IMPERIAL SHARE—THREE-FOURTHS	27,00,000	26,25,000	23,89,000	14,91,326
PROVINCIAL SHARE—ONE-FOURTH	9,00,000	8,75,000	7,97,000	14,91,326
Local.				
License and Distillery Fees, &c.	...	...	...	24,501
TOTAL LOWER BURMA	36,00,000	35,00,000	31,86,000	30,07,153
Carried over	36,00,000	35,00,000	31,86,000	30,07,153

V.—EXCISE—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward	36,00,000	35,00,000	31,86,000	30,07,153
UPPER BURMA.				
IMPERIAL.				
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	4,66,000	4,42,000	6,00,000	4,25,555
Gain on Sale-proceeds of Excise Opium	34,000	32,000	10,500	10,126
Fines, Confiscations and Miscellaneous	5,000	3,000	500	1,004
TOTAL UPPER BURMA	5,05,000	4,77,000	6,11,000	4,36,685
TOTAL	41,05,000	39,77,000	37,97,000	34,43,838

VI.—PROVINCIAL RATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
LOCAL.	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands—				
Cess	8,85,000	8,39,000	7,85,000	7,71,078
House Tax	11,000	10,000	8,000	9,060
TOTAL	8,96,000	8,49,000	7,93,000	7,80,138

VII.—CUSTOMS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Sea Customs—Imports	12,50,000	11,00,000	11,00,000	10,14,934
Sea Customs—Exports	47,00,000	48,00,000	42,00,000	37,23,608
TOTAL IMPERIAL	59,50,000	59,00,000	53,00,000	47,38,542
PROVINCIAL.				
Warehouse and Wharf Rents	14,000	14,000	14,000	13,784
Miscellaneous	11,000	11,000	11,000	11,322
TOTAL PROVINCIAL	25,000	25,000	25,000	25,106
TOTAL	59,75,000	59,25,000	53,25,000	47,63,648

VIII.—ASSESSED TAXES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
Income Tax—	Rs.	Rs.	Rs.	Rs.
Deductions by Government from Salaries and Pensions, &c.	1,07,000	1,07,000	1,03,000	97,867
Deductions by Government from Interest on Government Securities	5,500	5,500	4,000	3,042
Ordinary Collections	3,35,500	3,35,500	3,00,000	2,95,802
TOTAL LOWER BURMA	4,48,000	4,48,000	4,07,000	3,96,711
IMPERIAL SHARE—ONE-HALF	2,24,000	2,24,000	2,03,000	3,96,711
PROVINCIAL SHARE—ONE-HALF	2,24,000	2,24,000	2,04,000	...
UPPER BURMA.				
IMPERIAL.				
Income Tax—				
Deduction by Government from Salaries and Pensions	73,000	72,000	60,000	62,672
TOTAL	5,21,000	5,20,000	4,67,000	4,59,383

IX.—FOREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
SHARED.				
I.—Timber and other Produce removed from the Forests by Government Agency . .	15,80,000	21,66,600	15,33,600	19,87,990
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers . .	5,06,700	6,22,650	3,07,325	4,09,096
III.—Confiscated, Drift and Waif Wood . . .	1,07,000	1,11,400	1,04,400	1,34,536
IV.—Revenue from Forests not managed by Government	1,75,000	1,28,000	1,75,000	41,252
V.—Miscellaneous	31,300	36,350	29,675	36,430
TOTAL LOWER BURMA .	24,00,000	30,65,000	21,50,000	26,09,304
IMPERIAL SHARE—ONE-HALF . . .	12,00,000	15,33,000	10,75,000	13,04,652
PROVINCIAL SHARE—ONE-HALF . . .	12,00,000	15,32,000	10,75,000	13,04,652
UPPER BURMA.				
IMPERIAL.				
I.—Timber and other Produce removed from the Forests by Government Agency . . .	35,000	35,000	...	80,703
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers . .	14,88,900	16,89,900	12,75,400	14,72,216
III.—Confiscated Drift and Waif Wood . . .	17,500	17,500	19,200	8,519
V.—Miscellaneous	,600	8,600	5,400	18,490
TOTAL UPPER BURMA .	15,50,000	17,51,000	13,00,000	15,79,928
TOTAL .	39,50,000	48,16,000	34,50,000	41,89,232

N. B.—For details see next page.

IX.—FOREST—*continued.*

Details.	Budget Estimate, 1890-91. Lower Burma. Pegu Circle.	Tenasserim Circle.	Total.	Upper Burma.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from Forests by Government Agency—				
(*a*) Timber	12,55,000	3,25,000	15,80,000	35,000
Total Timber, &c., removed by Government Agency	12,55,000	3,25,000	15,80,000	35,000
II.—Timber and other Produce removed from Forests by Consumers or Purchasers—				
(*a*) Timber	3,60,000	43,000	4,03,000	12,70,000
(*b*) Firewood and Charcoal	26,500	200	26,700	10,300
(*c*) Bamboos	4,750	...	4,750	26,600
(*d*) Grazing and Fodder Grass	250	..	250	...
(*e*) Other Minor Produce	70,000	2,000	72,000	1,82,000
Total Timber, &c., removed by Consumers, &c.	4,61,500	45,200	5,06,700	14,88,900
III.—Confiscated Drift and Waif Wood	50,000	57,000	1,07,000	17,500
IV.—Revenue from Forests not managed by Government—				
(*a*) Duty on Foreign Timber and other Forest produce	...	1,75,000	1,75,000	...
V.—Miscellaneous—				
(*a*) Fines and Forfeitures	7,000	2,700	9,700	500
(*b*) Refunds	300	300	600	500
(*c*) Other Sources	6,200	14,800	21,000	7,600
Total Miscellaneous	13,500	17,800	31,300	8,600

X.—REGISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA. *SHARED.*				
Fees for Registering Documents	37,500	33,700	31,000	29,740
Fees for Copies of Registered Documents	1,000	1,000	800	715
Miscellaneous	1,500	1,300	1,200	1,294
TOTAL LOWER BURMA	40,000	36,000	33,000	31,749
IMPERIAL SHARE—ONE-HALF	20,000	18,000	16,000	15,874
PROVINCIAL SHARE—ONE-HALF	20,000	18,000	17,000	15,875
UPPER BURMA. *IMPERIAL.*				
Fees for Registering Documents	6,000	4,000	12,000	4,276
TOTAL	46,000	40,000	45,000	36,025

IX.—FOREST—*continued.*

Revised Estimate, 1889-90.				Budget Estimate, 1889-90.				Accounts, 1888-89.			
Lower Burma.			Upper Burma.	Lower Burma.			Upper Burma.	Lower Burma.			Upper Burma.
Pegu Circle.	Tenasarim Circle.	Total.		Pegu Circle.	Tenasarim Circle.	Total.		Pegu Circle.	Tenasarim Circle.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,26,000	4,40,600	21,66,600	35,000	13,10,000	2,23,600	15,33,600	...	15,06,247	4,81,743	19,87,990	80,703
17,26,000	4,40,600	21,66,600	35,000	13,10,000	2,23,600	15,33,600	...	15,06,247	4,81,743	19,87,990	80,703
4,79,000	35,000	5,14,000	14,71,000	1,72,000	27,000	1,99,000	10,57,250	1,90,662	43,305	2,33,967	
26,500	200	26,700	10,300	26,500	125	26,625	10,150	18,679	183	18,862	
4,750	...	4,750	26,600	4,750	...	4,750	29,000	4,974	...	4,974	
250	...	250	...	250	...	250	...	223	...	223	
75,000	1,950	76,950	1,82,000	75,000	1,700	76,700	1,79,000	1,48,979	2,091	1,51,070	
5,85,500	37,150	6,22,650	16,89,900	2,78,500	28,825	3,07,325	12,75,400	3,63,517	45,579	4,09,096	1472,216
50,000	61,400	1,11,400	17,500	50,000	54,400	1,04,400	19,200	54,706	79,830	1,34,536	8,519
...	1,28,000	1,28,000	...	...	1,75,000	1,75,000	...	...	41,252	41,252	...
7,000	7,500	14,500	500	5,000	3,200	8,200	1,250	7,175	3,413	10,588	
300	250	550	500	300	275	575	850	220	21	241	
6,200	15,100	21,300	7,600	6,200	14,700	20,900	3,300	7,618	17,983	25,601	
13,500	22,850	36,350	8,600	11,500	18,175	29,675	5,400	15,013	21,417	36,430	18,490

XI.—TRIBUTES FROM NATIVE STATES.

Upper Burma.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Tribute from Kali Sawbwa State . . .	15,000	8,000	19,000	7,500
Ditto Thamogdut Sawbwa State . .	400	400	...	...
Ditto Momaik do. . .	13,000	13,000	15,000	11,250
Ditto Wuntho do. . .	43,300	43,300	43,350	43,326
Ditto Shan States	2,95,300	2,16,300	3,50,150	86,060
Ditto Baw States	4,000	4,000	6,500	...
TOTAL .	3,71,000	2,85,000	4,34,000	1,48,136

XII.—INTEREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations)	19,000	21,000	20,500	26,106
Interest on Advances to Cultivators	1,000	1,000	500	475
TOTAL LOWER BURMA	20,000	22,000	21,000	26,581
UPPER BURMA.				
IMPERIAL.				
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations)	3,000	2,000	...	...
Interest on Advances to Cultivators	4,000	2,000	...	...
TOTAL UPPER BURMA	7,000	4,000	...	...
TOTAL	27,000	26,000	21,000	26,581

XIII.—POST OFFICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
LOCAL.	Rs.	Rs.	Rs.	Rs.
District Post Collections	...	...	...	231

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	12,000	12,000	15,000	11,302
Court Fees realised in Cash	200	200	200	105
General Fees, Fines, and Forfeitures	3,16,200	2,99,500	2,92,000	2,89,617
Miscellaneous Fees and Fines	...	...	...	10
Miscellaneous	1,600	3,300	2,800	2,284
TOTAL LOWER BURMA	3,30,000	3,15,000	3,10,000	3,03,318
UPPER BURMA.				
IMPERIAL.				
Sale-proceeds, &c., of Escheated Property	7,000	7,000	12,000	13,726
Court Fees realised in Cash	1,000	1,000	2,000	3,012
General Fees, Fines and Forfeitures	1,58,000	1,54,000	1,79,000	1,67,595
Miscellaneous Fees and Fines	...	...	1,000	976
Miscellaneous	3,000	3,000	1,000	4,314
TOTAL UPPER BURMA	1,69,000	1,65,000	1,95,000	1,89,623
TOTAL	4,99,000	4,80,000	5,05,000	4,92,941

XVIB.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Jails—				
Hire of Convicts	15,000	20,700	18,700	14,589
Miscellaneous	1,000	1,300	11,000	1,126
	16,000	22,000	29,700	15,715
Jail Manufactures—				
Sale-proceeds of Jail Manufactures	2,56,000	2,15,000	1,70,300	1,61,017
Miscellaneous	14,000	24,000	10,000	8,207
	2,70,000	2,39,000	1,80,300	1,69,224
TOTAL LOWER BURMA	2,86,000	2,61,000	2,10,000	1,84,939
UPPER BURMA.				
IMPERIAL.				
Jail Manufactures—				
Sale proceeds of Jail Manufactures	66,000	37,000	37,000	5,889
Miscellaneous	2,000	2,000	2,000	1,943
TOTAL UPPER BURMA	68,000	39,000	39,000	7,832
TOTAL	3,54,000	3,00,000	2,49,000	1,92,771

XVII.—POLICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Lower Burma.				
Provincial.				
Police supplied to Public Departments, Private Companies, and Persons	1,00,000	1,00,000	80,000	1,39,796
Fees, Fines, and Forfeitures	5,000	5,500	8,200	6,689
Superannuation Receipts	1,000	500	600	533
Miscellaneous	10,000	16,000	8,200	22,189
Total Provincial	1,16,000	1,22,000	97,000	1,69,207
Local.				
Fees, Fines, and Forfeitures—				
Slaughter-house Licenses	1,400	1,300	2,950	901
Cattle Pounds	10,700	10,300	9,050	10,076
Sale-proceeds of Unclaimed Cattle	14,400	16,300	13,000	17,663
Passenger Boat and Cattle-ferry Licenses	6,500	6,400	7,000	5,839
Fines under Act V of 1861	500	500	1,000	681
Total Fees, Fines, &c.	33,500	34,800	33,000	35,160
Miscellaneous	2,500	2,200	3,000	2,463
Total Local	36,000	37,000	36,000	37,623
Total Lower Burma	1,52,000	1,59,000	1,33,000	2,06,830
Upper Burma.				
Imperial.				
Police supplied to Municipal Cantonment and Town Funds	1,42,000	1,25,000	1,25,000	98,443
Police supplied to Public Departments, Private Companies, and Persons	55,000	1,14,000	25,000	49,414
Cash Receipts under the Arms Act	2,500	2,000	...	231
Fees, Fines, and Forfeitures	1,500	...	6,000	10,826
Superannuation Receipts	...	...	...	309
Miscellaneous	20,000	65,000	25,000	61,795
Total Imperial	2,21,000	3,06,000	1,81,000	2,21,018
Local.				
Fees, Fines, and Forfeitures	23,000	26,000	22,000	18,084
Total Upper Burma	2,44,000	3,32,000	2,03,000	2,39,102
TOTAL	3,96,000	4,91,000	3,36,000	4,45,932

XVIII.—MARINE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Lower Burma.				
Provincial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Vessels and Stores	3,000	13,000	13,000	17,023
Freight, Passage, and Tonnage	6,000	6,000	2,000	7,683
Registration and other Fees	2,000	2,000	2,000	4,604
Miscellaneous—				
Coast Light dues	2,10,000	2,10,000	1,95,000	1,84,426
Other Items	3,000	5,000	1,000	3,143
Total Miscellaneous	2,13,000	2,15,000	1,96,000	1,87,569
Total Provincial	2,24,000	2,36,000	2,13,000	2,16,879
Local.				
Freight, Passage, and Tonnage	1,000	1,000	1,000	326
Miscellaneous	...	...	...	364
Total Local	1,000	1,000	1,000	690
TOTAL	2,25,000	2,37,000	2,14,000	2,17,569

XIX.—EDUCATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
PROVINCIAL.				
Fees, Schools, General	4,000	4,000	3,200	3,430
Fees, Schools, Special	4,000	3,000	3,000	2,774
Miscellaneous	25,000	22,000	9,800	15,932
TOTAL PROVINCIAL	33,000	29,000	16,000	22,136
LOCAL.				
Fees, Schools, General	100	400	...	2,038
Contributions	8,520	9,200	8,520	8,120
Miscellaneous	380	400	480	...
TOTAL LOCAL	9,000	10,000	9,000	10,158
TOTAL LOWER BURMA	42,000	39,000	25,000	32,294
UPPER BURMA.				
IMPERIAL.				
Miscellaneous	1,000	1,000	...	...
TOTAL	43,000	40,000	25,000	32,294

XX.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
PROVINCIAL.				
Hospital Receipts	...	...		32
Lunatic Asylum Receipts—				
Maintenance of Non-pauper Patients	8,000	10,500	5,000	8,664
Proceeds of Patients' Labour	7,000	5,500	7,000	6,087
Total Lunatic Asylum Receipts	15,000	16,000	12,000	14,751
Miscellaneous	1,000	1,000	1,000	878
TOTAL PROVINCIAL	16,000	17,000	13,000	15,661
LOCAL.				
Hospital Receipts	300	300	300	...
Contributions—				
Contributions from Private Persons	700	700	700	339
Miscellaneous	...	...	...	47
TOTAL LOCAL	1,000	1,000	1,000	386
TOTAL LOWER BURMA	17,000	18,000	14,000	16,047
UPPER BURMA.				
IMPERIAL.				
Miscellaneous	5,000	5,000	5,000	8,724
TOTAL	22,000	23,000	19,000	24,771

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
PROVINCIAL.				
Veterinary Receipts	800	700	700	333
Receipts on account of Experimental Cultivation	100	...	300	6
Ditto Public Exhibitions and Fairs	..	2,500	...	...
Miscellaneous	1,100	800	1,000	1,016
TOTAL PROVINCIAL	2,000	4,000	2,000	1,355
LOCAL.				
Miscellaneous	...	...	...	8
TOTAL LOWER BURMA	2,000	4,000	2,000	1,363
UPPER BURMA				
IMPERIAL.				
Miscellaneous	...	...	...	120
TOTAL	2,000	4,000	2,000	1,483

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
IMPERIAL.				
Subscriptions under the Indian Civil Service Family Pension Regulations	4,000	4,000	3,000	3,047
Subscriptions to the Bengal Civil Fund—				
Ordinary	9,500	9,500	9,400	8,986
Additional	8,500	8,500	6,600	6,350
Total Subscriptions to the Bengal Civil Fund	18,000	18,000	16,000	15,336
Subscriptions to the Madras Civil Fund	...	...	...	267
TOTAL IMPERIAL	22,000	22,000	19,000	18,650
PROVINCIAL.				
Contributions for Pensions and Gratuities	2,000	2,000	2,000	2,938
Miscellaneous	..	...	..	3
TOTAL PROVINCIAL	2,000	2,000	2,000	2,941
TOTAL LOWER BURMA	24,000	24,000	21,000	21,591
UPPER BURMA.				
IMPERIAL				
Subscription under the Indian Civil Service Family Pension Regulations	3,000	2,000	2,000	1,174
Subscription to the Bengal Civil Fund	8,000	7,000	7,000	4,248
Ditto Bombay ditto	1,000	1,000	...	263
TOTAL UPPER BURMA	12,000	10,000	9,000	5,685
TOTAL	36,000	34,000	30,000	27,276

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA				
IMPERIAL.				
Stationery Receipts—				
Value of Stationery supplied to Local Funds from Central Stores	1,000	1,000	500	637
Value of Stationery supplied to State Railways from Central Stores	21,000	22,000	22,500	23,107
TOTAL IMPERIAL	22,000	23,000	23,000	23,744
PROVINCIAL.				
Stationery Receipts	50	50	50	...
Sales of Gazettes and other Publications	4,650	4,650	4,650	4,477
Other Press Receipts	13,300	14,300	4,300	6,995
TOTAL PROVINCIAL	18,000	19,000	9,000	11,472
TOTAL LOWER BURMA	40,000	42,000	32,000	35,216
UPPER BURMA.				
IMPERIAL.				
Stationery Receipts	4,000	2,000	2,000	638
Sales of Gazettes and other publications	..	...	...	319
Other Press Receipts	...	...	...	767
TOTAL UPPER BURMA	4,000	2,000	2,000	1,724
TOTAL	44,000	44,000	34,000	36,940

XXV.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
	Rs	Rs.	Rs.	Rs.
LOWER BURMA.				
IMPERIAL				
Premium on Bills	18,000	17,000	31,000	34,890
Unclaimed Bills of Exchange, &c.	...	...	...	146
Recovery of Insurance and other Charges on English Stores—				
One per cent. chargeable on Stores for Provincial and Local Funds, &c.	3,000	3,000	2,000	1,018
Extraordinary items	1,00,000	2,00,000	.	...
TOTAL IMPERIAL	1,21,000	2,20,000	33,000	36,063
PROVINCIAL.				
Unclaimed Deposits	6,000	12,000	1,500	7,037
Sale-proceeds of Durbar Presents	200	200	500	360
Sale of old Stores and Materials	300	300	500	322
Contributions	6,000	14,300	9,000	6,000
Miscellaneous Fees, Fines, and Forfeitures	1,000	1,000	1,000	703
Miscellaneous—				
Recoveries from Local Funds towards cost of Controlling and Account Offices	21,000	18,000	14,000	13,935
Cash Recoveries of service payments in previous years	3,000	2,700	2,500	3,850
Other Items	500	500	...	2,462
Total Miscellaneous	24,500	21,200	16,500	20,256
TOTAL PROVINCIAL	38,000	49,000	29,000	34,678
Carried over	1,59,000	2,69,000	62,000	70,741

XXV.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—Brought forward	1,59,000	2,69,000	62,000	70,741
LOCAL.				
Sale of old Stores and Materials	200	300	100	112
Sale of Land and Houses, &c.	1,000	200	900	47
Rents—				
Staging Bungalow Rents	1,500	1,300	1,300	1,097
Bazar Rents	20,300	20,000	20,000	24,218
Do. Stall Rents	96,500	90,600	88,500	78,151
Cattle Market Fees and Fines	11,500	9,600	9,200	10,508
Total Rents	1,29,800	1,21,500	1,19,000	1,13,974
Miscellaneous	1 000	1,000	1,000	356
TOTAL LOCAL	1,32,000	1,23,000	1,21,000	1,14,489
TOTAL LOWER BURMA	2,91,000	3,92,000	1,83,000	1,85,230
UPPER BURMA.				
IMPERIAL.				
Premium on Bills	18,000	19,000	21,000	1,579
Unclaimed Deposits	2,000	2,000	...	501
Sale-proceeds of Durbar Presents	1,000	1,000	...	454
Sale of old Stores and Materials	...	2,000	1,000	1,391
Miscellaneous	1,000	12,000	...	12,373
TOTAL IMPERIAL	22,000	36,000	22,000	16,298
LOCAL.				
Rent	1,04,000	86,000	76,000	83,267
Miscellaneous	1,000	3,000	...	342
TOTAL LOCAL	1,05,000	89,000	76,000	83,609
TOTAL UPPER BURMA	1,27,000	1,25,000	98,000	99,907
TOTAL	4,18,000	5,17,000	2,81,000	2,85,137

XXX.—IRRIGATION, MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
UPPER BURMA.				
LOCAL.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Salin Canal Receipts	16,000	19,000	16,000	2,612
Sagu Canal Receipts	13,000	...	...	999
TOTAL	29,000	19,000	16,000	3,611

XXXII.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
In charge of Civil Officers—				
Sale-proceeds of grass and fruits in cemeteries	100	100	100	15
Fees for masonry graves	800	800	750	529
Miscellaneous	100	100	150	...
TOTAL PROVINCIAL	1,000	1,000	1,000	544
LOCAL.				
In charge of Civil Officers—				
Lease of Tolls at Ferries	58,500	56,000	52,000	50,351
Miscellaneous	500	5 000	1,000	1,369
TOTAL LOCAL	59,000	61,000	53.000	51,720
TOTAL LOWER BURMA	60,000	62,000	54,000	52,264
UPPER BURMA.				
IMPERIAL.				
In charge of Civil Officers	...	...	...	43
LOCAL.				
In charge of Civil Officers	30,000	24,000	40,000	47,978
TOTAL UPPER BURMA	30,000	24,000	40,000	48,021
TOTAL	90,000	86,,000	94,000	1,00,285

CIVIL BUDGET ESTIMATE
OF
EXPENDITURE
FOR THE YEAR
1890-91.

I.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Revenue Refunds	1,53,000	1,54,000	1,32,000	1,39,909
PROVINCIAL.				
Revenue Refunds	20,000	23,000	15,000	26,525
LOCAL.				
Revenue Refunds	3,000	3,000	3,000	1,130
TOTAL LOWER BURMA	1,76,000	1,80,000	1,50,000	1,67,564
UPPER BURMA.				
IMPERIAL				
Revenue Refunds	50,000	49,000	29,000	50,018
LOCAL.				
Revenue Refunds	...	6,000	1,000	...
TOTAL UPPER BURMA	50,000	55,000	30,000	50,018
TOTAL	2,26,000	2,35,000	1,80,000	2,17,582

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
Revenue Refunds.				
REVENUE REFUNDS, IMPERIAL SHARE.				
Land Revenue	11,000	10,000	10,000	15,466
Salt	18,350	17,850	14,500	25,851
Stamps	8,500	7,750	4,500	4,798
Excise	5 250	4,200	12,000	10,155
Customs—Import	22,500	22,200	25,000	20,173
Customs—Export	86,000	85,600	65,000	60,166
Assessed Taxes	1,000	6,000	500	1,248
Forest	300	300	400	2,058
Registration	100	100	100	...
TOTAL REVENUE REFUNDS, IMPERIAL SHARE	1,53,000	1,54,000	1,32,000	1,39,909
REVENUE REFUNDS, PROVINCIAL SHARE.				
Land Revenue	5,000	5,000	5,000	7,733
Land Revenue, Fisheries	1,350	1,000	100	60
Stamps	8,500	7,750	4,500	4,709
Excise	1,750	1,400	4,000	10,155
Customs	2,000	1,450	400	1,720
Assessed Taxes	1,000	6,000	500	...
Forest	300	300	400	2,058
Registration	100	100	100	...
TOTAL REVENUE REFUNDS, PROVINCIAL SHARE	20,000	23,000	15,000	26,525
REVENUE REFUNDS, LOCAL.				
Provincial Rates	3 000	3 000	3,000	1,130
TOTAL REVENUE REFUNDS, LOCAL	3,000	3,000	3,000	1,130
Total Revenue Refunds	1,76,000	1 80,000	1,50,000	1,67,564
UPPER BURMA.				
Revenue Refunds.				
REVENUE REFUNDS, IMPERIAL.				
Land Revenue	45,000	44,000	26,000	43,694
Stamps	2,000	2,000	2,000	2,892
Excise	2,000	2,000	1,000	2,792
Assessed Taxes	1,000	1 000		536
Forest	...	...	...	104
TOTAL REVENUE REFUNDS, IMPERIAL	50,000	49,000	29,000	50,018
REVENUE REFUNDS, LOCAL.				
Land Revenue—Miscellaneous	..	6,000	1,000	
Total Revenue Refunds	50,000	55,000	30,000	50,018

3.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Lower Burma.				
Imperial.	Rs.	Rs.	Rs.	Rs.
Charges on account of Land Revenue Collections	5,67,000	5,50,000	5,28,000	4,43,984
Survey and Settlement	2,39,000	1,74,000	1,79,000	1,49,898
Land Records and Agriculture	83,000	88,000	84,000	81,101
Total Imperial	8,89,000	8,12,000	7,91,000	6,74,983
Provincial.				
Charges of District Administration	7,92,000	7,72,000	7,82,000	7,56,772
Charges on account of Land Revenue Collections	2,84,000	2,75,000	2,64,000	2,21,992
Ditto of Fishery Collections	12,000	10,000	10,000	9,388
Survey and Settlement	1,19,000	86,000	89,000	74,949
Land Records and Agriculture	42,000	44,000	42,000	40,551
Total Provincial	12,49,000	11,87,000	11,87,000	11,03,652
Total Lower Burma	21,38,000	19,99,000	19,78,000	17,78,635
Upper Burma.				
Imperial.				
Charges of District Administration	8,14,700	7,42,000	7,46,000	6,36,539
Charges on account of Land Revenue Collections	4,71,000	4,40,000	4,15,000	3,81,136
Ditto on account of Fishery Collections	1,000	1,000	1,000	.
Survey and Settlement	2,41,000	1,35,000	30,000	18,792
Land Records and Agriculture	8,300	3,000	...	..
Total Upper Burma	15,36,000	13,21,000	11,92,000	10,36,467
TOTAL	36,74,000	33,20,000	31,70,000	28,15,102

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
Lower Burma.	Rs.	Rs.	Rs.	Rs.
Charges on account of Land Revenue Collections.				
Commission on Land Revenue Collections	5,51,000	5,25,000	4,95,000	3 81,040
Ditto on Capitation Tax	2,93,000	2,93,000	2,92,000	2,80,022
Ditto on Thathameda Tax	4,000	4,000	4,000	4,386
Ditto on Miscellaneous Collections	3,000	3,000	1,000	528
Total Charges on account of Land Revenue Collections	8,51,000	8,25,000	7,92,000	6 65,976
Imperial Share—Two-thirds	5,67,000	5,50,000	5,28,000	4,43,984
Provincial Share—One-third	2,84,000	2,75,000	2,64,000	2,21 992
Survey and Settlement.				
Survey and Settlement Parties.				
Salaries.				
Numbers 1889-90: 1; 1890-91: 1 — Settlement Officer (950)	11,400	10,200	11,400	16,154
Numbers 1889-90: 2; 1890-91: 2 — Assistant Settlement Officers (150)	3,600	2,250	3,600	1,350
Numbers 1889-90: 1; 1890-91: 2 — Superintendent (150)	2,325	1,000	3,000	...
Total Salaries	17,325	13,450	18,000	17,504
Establishment.				
Numbers 1889-90: 6; 1890-91: 8 — Inspectors (on less than 200)	3,745	3,500	7,770	360
Numbers 1889-90: 8; 1890-91: 17 — Clerks (on less than 200)	3,678	1,400	3,240	...
Numbers 1889-90: 4; 1890-91: — — Surveyors	...	700	2,400	.
Numbers 1889-90: —; 1890-91: 28 — Draughtsmen	810	...	...	...
Numbers 1889-90: 100; 1890-91: 84 — Chainmen	1,129	3,400	6,300	282
Numbers 1889-90: 11; 1890-91: 36 — Servants	2,024		1,584	
Numbers 1889-90: —; 1890-91: — — Field Establishment	...	.	...	834
Numbers 1889-90: —; 1890-91: — — Temporary Establishment	40,373	21,000	33,940	18,164
Numbers 1889-90: —; 1890-91: — — Revenue Survey by Local Agency	80,000	15 000	...	...
Total Establishment	1,31,759	45,000	55,234	19,640
Carried over	1,49 084	58,450	73,234	37,144

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Survey and Settlement—*contd.*				
		Brought forward	1,49,084	58,450	73,234	37,144
		Allowances.				
		Travelling Allowance of Officers	3,700	2,300	3,000	1,285
		Ditto of Establishment	1,000	1,000	300	107
		Total Allowances	4,700	3,300	3,300	1,392
		Supplies and Services.				
		Cost of Instruments	1,000	1,000	2,000	208
		Contingencies.				
		Postage Charges	50	50	50	23
		Telegram Charges	20	20	50	14
		Rents, Rates, and Taxes	700	540	840	330
		Purchase of Furniture	200	300	500	168
		Books and Maps	...	...	...	107
		Tour Charges	100	100	100	...
		Freight, Shipping and Landing Charges	150	150	200	207
		Office Expenses and Miscellaneous	3,308	1,130	2,726	135
		Total Contingencies	4,528	2,290	4,466	984
		TOTAL SURVEY AND SETTLEMENT PARTIES	1,59,312	65,040	83,000	39,728
		DEMARCATION SURVEY.				
		Salaries.				
—	1	Demarcating Officer (150)	1,800	750	...	1,054
		Establishment.				
—	1	Clerk (25)	300	548	...	174
—	2	Servants	288	382	...	103
		Total Establishment	588	930	...	277
		Allowances.				
		Travelling Allowance of Officers	720	380	...	551
		Ditto of Establishment	180	100	...	20
		Total Allowances	900	480	...	571
		Supplies and Services.				
		Cost of Boundary Pillars	1,000	700	...	...
		Cost of Instruments	...	...	...	43
		Total Supplies and Services	1,000	700	...	43
		Contingencies.				
		Office Expenses and Miscellaneous	100	100	...	51
		TOTAL DEMARCATION SURVEY	4,388	2,960	...	1,996
		PROFESSIONAL SURVEY PARTIES—				
		Survey Charges transferred from India Estimates	1,75,170	1,75,790	1,70,440	1,72,045
		COST OF CADASTRAL MAPS DITTO	19,130	15,800	14,290	11,078
			3,58,000	2,59,590	2,67,730	2,24,847
		Add—For rounding	...	410	270	...
		Total Survey and Settlement	3,58,000	2,60,000	2,68,000	2,24,847
		IMPERIAL SHARE—TWO-THIRDS	2,39,000	1,74,000	1,79,000	1,49,898
		PROVINCIAL SHARE—ONE-THIRD	1,19,000	86,000	89,000	74,949

3.—LAND REVENUE—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Land Records and Agriculture.				
		DIRECTOR OF THE DEPARTMENT OF LAND RECORDS AND AGRICULTURE.				
		Salaries.				
1	1	Director (1,800)	21,600	17,600	15,800	14,592
		Establishment.				
1	1	Clerk (50—60)	648	628	628	602
5	5	Servants	780	780	780	772
		Total Establishment	1,428	1,408	1,408	1,374
		Allowances.				
		Travelling Allowance of Officers	2,600	2,400	2,400	1,765
		Ditto of Establishment	700	600	600	546
		Total Allowances	3,300	3,000	3,000	2,311
		Contingencies.				
		Postage Charges	100	100	50	.
		Telegram Charges	1,200	100	50	10
		Purchase of Furniture	100	100	100	35
		Purchase of Books, Periodicals and Newspapers	30	..	30	..
		Office Expenses and Miscellaneous	542	492	1,262	241
		Total Contingencies	1,972	792	1,492	286
		TOTAL DIRECTOR OF LAND RECORDS, &c.	28,300	22,800	21,700	18,563
		LAND RECORDS.				
		Salaries.				
1	1	Superintendent (600)	7,200		7,200	
1	1	" (500)	6,000		6,000	
1	1	" (400)	4,800		4,800	
...	1	" (300)	3,600		.	
4	2	" (200)	4,800		9,600	
		Total Salaries	26,400	28,700	27,600	26,327
		Establishment.				
32	28	Inspectors (on less than 200)	26,400	33,000	30,720	34,060
14	14	Clerks (on less than 200)	8,832	8,200	9,096	6,901
107	101	Measurers, Guards, &c.	11,280	11,000	13,338	14,045
		Temporary Establishment	1,278	6,700	2,160	2,076
		Total Establishment	47,790	58,900	55,314	57,082
		Allowances.				
		Travelling Allowance of Officers	6,300	6,000	6,000	5,340
		Ditto of Establishment	3,400	2,350	3,000	2,414
		Total Allowances	9,700	8,350	9,000	7,754
		Supplies and Services.				
		Cost of Instruments	1,500	1,500	1,000	2,572
		Purchase of Pipes	4,900	6,200	6,200	3,461
		Total Supplies and Services	6,400	7,700	7,200	6,033
		Contingencies.				
		Postage Charges	580	300	150	135
		Telegram Charges	100	100	50	55
		Purchase of Furniture	920	600	1,600	1,490
		Purchase of Books and Maps	60	50	50	922
		Tour Charges	500	500	300	275
		Freight, Shipping and Landing charges	500	500	200	177
		Rents, Rates, and Taxes	43	...	400	254
		Office Expenses and Miscellaneous	3,707	3,500	2,436	2,585
		Total Contingencies	6,410	5,550	5,186	5,893
		TOTAL LAND RECORDS	96,700	1,09,200	1,04,300	1,03,089
		TOTAL LAND RECORDS AND AGRICULTURE	1,25,000	1,32,000	1,26,000	1,21,652
		IMPERIAL SHARE—TWO-THIRDS	83,000	88,000	84,000	81,101
		PROVINCIAL SHARE—ONE-THIRD	42,000	44,000	42,000	40,551

3.—LAND REVENUE—*continued.*

Numbers. 1889-90	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Charges of District Administration.				
		GENERAL ESTABLISHMENTS.				
		Salaries.				
		Deputy Commissioners—				
6	6	1st Grade (1,833)	1,32,000	3,29,000	1,32,000	3,23,679
5	5	2nd „ (1,666)	1,00,000		1,00,000	
6	2	3rd „ (1,333)	32,000		96,000	
1	4	4th „ (1,200)	* 60,000		14,400	
		Assistant Commissioners—				
4	5	1st Grade (1,000)	60 000	1,45,000	48,000	1,40,057
3	5	2nd „ (700)	42,000		25,200	
6	5	3rd „ (600)	36,000		43,200	
16	15	4th „ (500)	90,000		92,160	
		Extra Assistant Commissioners—				
1	1	1st Grade (800)	9,600	1,62,000	9,600	1,74,215
1	2	2nd „ (700)	16,800		8,400	
3	5	3rd „ (600)	36,000		21,600	
10	12	4th „ (500)	72,000		60,000	
10	10	5th „ (400)	48,000		57,600	
12	7	6th „ (300)	25,200		43,200	
		Myooks—				
13	14	1st Grade (250)	42,000	2,62,000	39,000	2,46,321
22	25	2nd „ (200)	60,000		52,800	
26	30	3rd „ (175)	63,900		54,600	
55	55	4th „ (150)	1,00,500		99,000	
			10,26,000		9,96,760	
		Deduct—Probable Savings . .	*1,00,000*		*90,000*	
		TOTAL GENERAL ESTABLISHMENTS .	9,26,000	8,98,000	9,06,760	8,84,272
		Deduct—Moiety of salaries transferred to "19A—Law and Justice—Courts of Law—Criminal Courts"—*see* page 45 . .	*4,63,000*	*4,49,000*	*4,53,380*	*4,42,136*
		Allowance to Surgeons in charge of Treasuries	4,63,000	4,49,000	4,53,380	4,42,136
			1,450	1,350	1,350	1,764
		Total Salaries (General Establishment), Land Revenue Share . . .	4,64,450	4,50,350	4,54,730	4,43,900
		SUB-DIVISIONAL ESTABLISHMENT.				
		Establishment.				
170	169	Clerks of Myooks (on less than 200) .	56,100	57,500	56,580	55,747
172	169	Servants of do.	22,680	22,400	23,184	22,860
		TOTAL SUB-DIVISIONAL ESTABLISHMENT .	78,780	79,900	79,764	78,607
		Deduct—Moiety of Sub-Divisional Establishment transferred to "19A—Law and Justice—Criminal Courts"—*see* page 45	*39,390*	*39,950*	*39,882*	*39,303*
		Total Sub-Divisional Establishment, Land Revenue Share	39,390	39,950	39,882	39,304
		REVENUE ESTABLISHMENT.				
15	16	Clerks (on 200 and over) . . .	38,760	1,70,000	36,600	1,69,060
184	184	„ (on less than 200) . . .	1,35,515		1,36,336	
86	85	Servants	11,081	11,000	10,852	10,984
—	—	Temporary Establishment . . .	490	1,000	1,090	839
		TOTAL REVENUE ESTABLISHMENT .	1,85,846	1,82,000	1,84,878	1,80,883
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
100	95	Runners	13,488	12,000	14,208	11,736
		Temporary Establishment . . .	500	500	.	3
		Total Establishment .	13,988	12,500	14,208	11,739
		Supplies and Services.				
		Boat and Conveyance hire . . .	3,000	3,000	1,890	2,801
		TOTAL PROCESS-SERVING ESTABLISHMENT .	16,988	15 500	16,098	14,540
		Carried over .	7,06,674	6,87,800	6,95,588	6,78,627

* Includes R2,400 paid to two District Superintendents of Police in charge of Districts.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Charges of District Administration—*contd.*				
Brought forward	7,06,674	6,87,800	6,95,588	6,78,627
Allowances.				
Moiety of Travelling Allowance of Officers—*see* page 45	40,000	40,000	42,000	38,489
Travelling Allowance of Establishments	6,000	6,000	7,000	5,391
House-rent Allowances to Officers at Head-quarters	...	50	1,000	890
Ditto Sub-Divisional Officers	5,200	5,200	6,200	4,636
Total Allowances	51,200	51,250	56,200	49,406
Supplies and Services.				
Compensation for land taken up for public purposes	1,000	1,000	1,500	938
Remittance of treasure within the district	1,800	1,900	1,400	1,511
Petty Construction and Repairs	800	400	800	300
Charges for conducting Law-suits	100	100	200	34
Diet-money to Revenue Defaulters	500	500	500	304
Total Supplies and Services.	4,200	3,900	4,400	3,087
Contingencies.				
Postage Charges	5,500	5,000	2,900	3,524
Telegram Charges	4,000	4,000	3,755	4,189
Tour Charges	1,500	1,250	1,250	931
Section-writing	6,000	6,000	4,000	3,771
Purchase of Furniture	2,450	2,450	2,450	2,901
Purchase of Books, Periodicals, and Newspapers	100	100	25	18
Freight, Shipping and Landing Charges	1,100	1,100	1,125	1,038
Rents, Rates, and Taxes	400	400	767	378
Office Expenses and Miscellaneous	8,876	8,750	9,540	8,902
Total Contingencies	29,926	29,050	25,812	25,652
Total Charges of District Administration	7,92,000	7,72,000	7,82,000	7,56,772
UPPER BURMA.				
IMPERIAL.				
Charges on account of Land Revenue Collections.				
Commission on Land Revenue Collections	91,000	90,000	79,000	44,122
Commission on Thathameda Tax	3,70,000	3,42,000	3,31,000	3,36,474
Ditto on Miscellaneous Collections	10,000	8,000	5,000	540
Total Charges on account of Land Revenue Collections	4,71,000	4,40,000	4,15,000	3,81,136
Survey and Settlement.				
Salaries.				
Numbers. 1889-90. — / 1890-91. 1 — Settlement Officer (950)	11,400	...	...	...
Numbers. 1889-90. — / 1890-91. 1 — Assistant Settlement Officer	750	850	...	...
Total Salaries	12,150	850	...	...
Establishment.				
1889-90. 3 / 1890-91. 6 — Inspectors (on less than 200)	6,960	22,300	2,880	...
1889-90. 1 / 1890-91. 25 — Clerks (on less than 200)	3,940		600	...
1889-90. 23 / 1890-91. 31 — Surveyors (on less than 200)	14,240		7,788	...
1889-90. 96 / 1890-91. 90 — Chainmen, &c.	6,912		11,916	11,412
1889-90. 5 / 1890-91. 14 — Servants	1,834		816	
Field Establishment	10,635		...	...
Mandalay Town Survey	...	4,500	4,500	6,724
Total Establishment	44,521	26,800	28,500	18,136
Carried over	56,671	27,650	28,500	18,136

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Upper Burma—*contd.*				
Survey and Settlement—*contd.*—Brought forward	56,671	27,650	28,500	18,136
Allowances.				
Travelling Allowance of Officers	2,400	300	350	...
Ditto of Establishment	300	150	250	3
Total Allowances	2,700	450	600	3
Supplies and Services.				
Cost of Instruments	50	50	120	...
Contingencies.				
Postage Charges	40	40	30	29
Telegram Charges	40	40	50	33
Tour Charges	200	200	...	...
Purchase of Furniture	600	150	150	141
Freight, Shipping and Landing Charges	150	30	50	18
Office Expenses and Miscellaneous	1,301	2,800	500	311
Total Contingencies	2,331	3,260	780	532
Total Survey and Settlement	61,752	31,410	30,000	18,671
Demarcation Survey.				
Salaries.				
Numbers 1889-90: — ; 1890-91: 1 — Demarcating Officer (150)	1,800	1,650	...	...
Establishment.				
Numbers 1889-90: — ; 1890-91: 1 — Clerk (25)	300	500	...	...
Numbers 1889-90: — ; 1890-91: 2 — Servants	288	40	...	...
Numbers 1889-90: — ; 1890-91: — — Temporary Establishment	...	...	...	101
Total Establishment	588	540	...	101
Allowances.				
Travelling Allowance of Officers	700	300	...	...
Ditto of Establishment	100	...	...	...
Total Allowances	800	300	...	...
Supplies and Services.				
Cost of Boundary Pillars	...	...	...	20
Cost of Instrument	20	10	...	..
Total Supplies and Services	20	10	...	20
Contingencies.				
Office Expenses and Miscellaneous	100	40	...	...
Total Demarcation Survey	3,308	2,540	...	121
Professional Survay Parties				
Survey Charges transferred from India Estimates	1,75,940	1,01,050	.	...
Total Survey and Settlement	2,41,000	1,35,000	30,000	18,792
Land Records and Agriculture.				
Land Records				
Establishment.				
Numbers 1889-90: — ; 1890-91: 1 — Inspector (less than 200)	1,500		...	...
Numbers 1889-90: — ; 1890-91: 8 — Surveyors (less than 200)	3,000		...	...
Numbers 1889-90: — ; 1890-91: 1 — Draughtsman (less than 200)	480		...	...
Numbers 1889-90: — ; 1890-91: 4 — Measurers, Guards, &c	504		...	...
Numbers 1889-90: — ; 1890-91: — — Temporary Establishment	1,968		...	...
Total Establishment	7,452			
Contingencies.				
Postage Charges	10		...	...
Telegram Charges	16		...	...
Purchase of Furniture	300		...	...
Tour Charges	50		...	...
Freight, Shipping and Landing Charges	40		...	...
Office Expenses and Miscellaneous	432		...	...
Total Contingencies	848			
Total Land Records and Agriculture	8,300	3,000	...	...

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		UPPER BURMA—*contd.*	Rs.	Rs.	Rs.	Rs.
		Charges of District Administration.				
		GENERAL ESTABLISHMENTS.				
		Salaries.				
		Deputy Commissioners—				
2	2	1st Grade (1,833)	44,000	2,93,000	44,000	2,26,929
5	5	2nd " (1,666)	1,00,000		1,00,000	
4	8	3rd " (1,333)	1,28,000		64,000	
6	2	4th " (1,200)	28,800		86,400	
		Assistant Commissioners—				
4	5	1st Grade (1,000)	60,000	1,64,000	48,000	1,49,788
7	6	2nd " (700)	50,400		58,800	
2	6	3rd " (600)	43,200		14,400	
17	21	4th " (500)	1,27,200		97,920	
		Extra Assistant Commissioners—				
	1	1st Grade (800)	9,600	80,000	...	...
	1	2nd " (700)	8,400		..	...
	1	3rd " (600)	7,200		...	...
1	5	4th " (500)	30,000		6,000	56,165
3	6	5th " (400)	28,800		14,400	
20	13	6th " (300)	48,000		72,000	
		Myooks—				
12	11	1st Grade (250)	33,000	2,63,000	36,000	2,36,048
18	15	2nd " (200)	36,000		43,200	
24	20	3rd " (175)	42,000		50,400	
55	55	4th " (150)	1,01,460		99,000	
50	50	5th " (100)	60,000		60,000	
15	15	6th " (50)	9,300		9,000	
			9,95,360		9,03,520	
		Deduct—Probable Savings . .	*1,27,360*		*83,520*	
		TOTAL GENERAL ESTABLISHMENTS .	8,68,000	8,00,000	8,20,000	6,68,930
		Deduct—Moiety of salaries transferred to "19A—Law and Justice—Courts of Law—Criminal Courts" (page 41) . .	*4,34,000*	*4,00,000*	*4,10,000*	*3,34,465*
			4,34,000	4,00,000	4,10,000	3,34,465
		Allowance to Military Officers in charge of Treasuries	...	...	800	504
		Total Salaries (General Establishments), Land Revenue Share . . .	4,34,000	4,00,000	4,10,800	3,34,969
		SUB-DIVISIONAL ESTABLISHMENT.				
		Establishment.				
208	219	Clerks of Myooks (on less than 200) .	77,220	50,000	70,300	47,780
209	237	Servants of Myooks	28,440	20,000	24,996	19,981
		TOTAL SUB-DIVISIONAL ESTABLISHMENT .	1,05,660	70,000	95,296	67,761
		Deduct—Moiety of Sub-Divisional Establishment transferred to "19A—Law and Justice—Criminal Courts" (page 41) . . .	*52,830*	*35,000*	*47,648*	*33,880*
		Total Sub-Divisional Establishment, Land Revenue Share	52,830	35,000	47,648	33,881
		REVENUE ESTABLISHMENT.				
2	2	Clerks (on 200 and over) . . .	5,400	1,49,000	5,400	1,32,974
182	199	" (on less than 200) . . .	1,63,900		1,43,842	
179	195	Servants	25,512	21,000	23,454	17,829
5	5	Boat Establishment	624	624	624	624
		Temporary Establishment . . .	...	1,076	200	331
		TOTAL REVENUE ESTABLISHMENT .	1,95,436	1,71,700	1,73,520	1,51,758
		PROCESS SERVING ESTABLISHMENT.				
		Establishment.				
		Temporary Establishment	300	...	...	...
		Supplies and Services.				
		Boat and Conveyance line	20	...	...	...
		TOTAL PROCESS SERVING ESTABLISHMENT .	320	...	...	...
		Carried over .	6,82,586	6,06,700	6,31,968	5,20,608

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Upper Burma—*contd.*				
Charges of District Administration—*contd.*				
Brought forward	6,82,586	6,06,700	6,31,968	5,20,608
Allowances.				
Moiety of Travelling Allowances of Officers	50,000	50,000	35,000	38,205
Travelling Allowances of Establishments	6,000	5,000	5,000	4,363
House-rent Allowances to Sub-Divisional Officers	19,000	18,000	19,400	15,907
Total Allowances	75,000	73,000	59,400	58,475
Supplies and Services.				
Compensation for Land taken up for Public purposes	5,000	6,000	1,000	532
Remittance of Treasure within the District	3,500	3,500	2,200	2,624
Petty Construction and Repairs	500	500	2,200	324
Diet-money of Revenue Defaulters	100	100	100	6
Diet and Travelling Allowance of Witnesses	500	100	150	11
Total Supplies and Services	9,600	10,200	5,650	3,497
Contingencies.				
Postage Charges	5,500	5,500	3,900	4,184
Telegram Charges	16,000	17,850	17,650	18,870
Section-writing	1,000	1,000	800	1,023
Purchase of Furniture	7,000	7,000	7,000	8,172
Purchase of Books and Periodicals, &c.	100	100	100	19
Freight, Shipping and Landing Charges	2,500	2,500	3,500	2,822
Rents, Rates, and Taxes	1,000	1,000	2,216	1,352
Tour Charges	1,800	1,700	1,000	704
Grants for building Residence	...	...	...	1,600
Office Expenses and Miscellaneous	10,014	14,150	12,816	15,213
Total Contingencies	44,914	50,800	48,982	53,959
Numbers. 1889-90. / 1890-91. — **Land Registration Charges.**				
Establishment.				
— / 6 Clerks	2,280	1,200	...	...
— / 1 Servant	120	50	...	...
Total Establishment	2,400	1,250	...	...
Contingencies.				
Office Expenses and Miscellaneous	200	50	...	...
Total Registration Charges	2,600	1,300	...	...
Total Charges of District Administration	8,14,700	7,42,000	7,46,000	6,36,539

5.—SALT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Lower Burma. *Provincial.*				
Salaries, Establishments, and Contingencies— Commission on Salt Tax Collections	10,000	9 000	3,000	2,184
Upper Burma. *Imperial.*				
Salaries, Establishment, and Contingencies— Commission on Salt Tax Collections	1,000	1,000	1,000	...
TOTAL	11,000	10,000	4,000	2,184

6.—STAMPS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Lower Burma. *Shared.*				
Charges for the Sale of General Stamps	17,700	15,900	14,900	13,406
Charges on Sale of Court-fees Stamps	8,300	8,100	8,100	7,662
Stamp Paper supplied from Central Stores	12,000	12,000	12,000	9,660
Total Lower Burma	38,000	36,000	35,000	30,728
Imperial Share—One-half	19,000	18,000	18,000	15,364
Provincial Share—One-half	19,000	18,000	17,000	15,364
Upper Burma. *Imperial.*				
Charges for the Sale of General Stamps	3,000	2,000	2,000	1,265
Charges on Sale of Court-fees Stamps	3,000	2,000	3,000	2,804
Stamp Paper supplied from Central Stores	3,000	3,000	3,000	2,051
	9,000	7,000		
Deduct—To work up to the totals passed by Financial Department	2,000	2,000		
Total Upper Burma	7,000	5,000	8,000	6,120
TOTAL	45,000	41,000	43,000	36,848

6.—STAMPS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA.				
		Charges for the Sale of General Stamps.				
		DISTRICT ESTABLISHMENTS.				
		Establishment.				
1	1	Clerk (100)	1,200	1,200	1,200	1,200
4	5	Servants	672	650	528	527
		Total Establishment	1,872	1,850	1,728	1,727
		Allowances.				
		Discount on Sale of Stamps	12,600	11,000	11,972	11,071
		Supplies and Services.				
		Rewards	3,000	2,850	1,000	...
		Contingencies.				
		Office Expenses and Miscellaneous	228	200	200	608
		Total Charges for the Sale of General Stamps	17,700	15,900	14,900	13,406
		Charges on Sale of Court-fees Stamps.				
		Establishment.				
9	9	Stamp Vendors	4,464	4,464	4,464	4,443
		Allowances.				
		Discount	3,836	3,636	3,636	3,219
		Total Charges on Sale of Court-fees Stamps	8,300	8,100	8,100	7,662

7.—EXCISE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
SHARED.				
Collectors', Commissioners' and Cantonment Magistrates' Establishments	Rs. 20,000	Rs. 19,000	Rs. 20,000	Rs. 20,430
IMPERIAL SHARE—THREE-FOURTHS	15,000	15,000	15,000	10,215
PROVINCIAL SHARE—ONE-FOURTH	5,000	4,000	5,000	10,215
UPPER BURMA.				
IMPERIAL.				
Collectors', Commissioners' and Cantonment Magistrates' Establishments	13,000	4,000	13,000	996
TOTAL	33,000	23,000	33,000	21,426

DETAILS.

Numbers 1889-90.	Numbers 1890-91	LOWER BURMA.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Collectors', Commissioners' and Cantonment Magistrates' Establishments.				
		DISTRICT ESTABLISHMENTS.				
		Distillery and Preventive Establishments.				
3	4	Excise Officers (200) (150) (100) and (70)	6,240	7,000	5,040	5,040
3	...	Inspectors (150)	..	...	5,400	5,187
8	6	Jemadars	2,040	2,300	2,760	2,895
11	13	Peons	2,016	1,900	1,728	1,728
		Patrol Establishment—				
1	...	Inspector (100)	..	3,800	1,200	1,245
2	6	Excise Officers (less than Rs 200)	4,920		720	720
		Total Establishment	15,216	15,000	16,848	16,815
		Allowances.				
		Travelling Allowances	300	300	100	67
		Supplies and Services.				
		Rewards	1,550	1,000	800	890
		Contingencies.				
		Postage Charges	25	25	15	9
		Telegram Charges	10	10	10	6
		Freight, Shipping and Landing Charges	1,900	1,800	1,400	2,029
		Office Expenses and Miscellaneous	999	865	827	614
		Total Contingencies	2,934	2,700	2,252	2,658
		Total Collectors', Commissioners', &c.	20,000	19,000	20,000	20,430

8.—PROVINCIAL RATES.

Lower Burma.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Local.				
Collection of Rates and Cesses—	Rs.	Rs.	Rs.	Rs.
Establishment.				
Pay of Establishment	420	300	420	420
Allowances.				
Commission to Thoogyees	43,500	41,620	43,480	32,830
Contingencies.				
Office Expenses and Miscellaneous . . .	80	80	100	2
TOTAL .	44,000	42,000	44,000	33,252

9.—CUSTOMS.

Lower Burma.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sea Customs, Salaries—Establishments and Contingencies	1,64,000	1,60,000	1,69,000	165,753
Miscellaneous	1,000	1,000	1,000	501
TOTAL .	1,65,000	1,61,000	1,70,000	1,66,254

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma.				
		Sea Customs—Salaries, Establishments, and Contingencies.				
		Akyab.				
		Collector's Office.				
		Salary.				
1	1	Collector (also Port Officer) (200) .	2,400	2,400	2,400	2,600
		Establishment.				
1	1	Appraiser (300)	3,600	3,600	3,600	3,600
3	3	Clerks (on less than 200) . . .	2,880	2,880	2,880	2,880
4	6	Servants	720	456	456	460
		Total Establishment .	7,200	6,936	6,936	6,940
		Preventive Establishment.				
		Salaries.				
1	1	Superintendent (200)	2,400	2,400	2,400	2,400
1	1	Inspector (150)	1,800	1,500	1,800	1,800
2	2	Preventive Officers (on less than 200) .	2,600	2,200	2,640	2,441
		Total Salaries .	6,800	6,100	6,840	6,641
		Establishment.				
16	16	Boat and Hulk Establishment (Servants) .	2,376	2 376	2,376	2,361
8	8	Preventive Officers' Peons . . .	1,152	1,152	1,152	1,152
—	—	Temporary Establishment . . .	944	600	944	708
		Total Establishment .	4,472	4,128	4,472	4,221
		Supplies and Services.				
		Boat and Gear	200	150	...	299
		Petty Construction and Repairs . . .	200	...	...	...
		Total Supplies and Services .	400	150	...	299
		Contingencies.				
		Postage Charges	20	20	20	10
		Telegram Charges	40	30	30	19
		Purchase of Furniture	60	20	50	5
		Rents, Rates, and Taxes	110	110	132	139
		Office Expenses and Miscellaneous . . .	300	250	820	360
		Total Contingencies .	530	430	1 052	533
		Total Akyab .	21,802	20,144	21,700	21,234
		Carried over .	21,802	20,144	21,700	21,234

9.—CUSTOMS—*continued.*

Numbers 1889-90	Numbers 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Sea Customs—Salaries, Establishments, &c.—*contd.*				
		Brought forward	21,802	20,144	21,700	21,234
		MOULMEIN.				
		COLLECTOR'S OFFICE.				
		Salaries.				
1	1	Collector (also Port Officer) (200)	2,400	2,203	2,400	2,400
		Establishment.				
1	1	Clerk (200)	2,400	2,400	2,400	2,400
4	4	Clerks (on less than 200)	3,960	3,960	3,960	3,960
5	5	Servants	648	648	648	648
		Total Establishment	7,008	7,008	7,008	7,008
		PREVENTIVE ESTABLISHMENT.				
		Salaries.				
1	1	Superintendent (250)	3,000	3,000	3,000	3,000
1	1	Inspector (150)	1,800	1,800	1,800	1,800
3	3	Preventive Officers (on less than 200)	3,120	3,000	3,120	3,100
		Total Salaries	7,920	7,800	7,920	7,900
		Establishment.				
16	16	Boat and Hulk Establishment (Servants)	2,412	2,400	2,412	2,403
8	8	Patrol Establishment (Peons)	1,152	1,152	1,152	1,150
—	—	Temporary Establishment	400	400	720	218
		Total Establishment	3,964	3,952	4,284	3,771
		Supplies and Services.				
		Boat and Gear	150	100	150	311
		Petty Construction and Repairs	50	50	50	70
		Repairs to Preventive Boats	200	50	250	...
		Total Supplies and Services	400	200	450	381
		Contingencies.				
		Postage Charges	30	30	20	21
		Telegram Charges	30	20	20	12
		Purchase of Furniture	50	30	50	37
		Rents, Rates, and Taxes	100	100	120	87
		Office Expenses and Miscellaneous	300	200	428	243
		Total Contingencies	510	380	638	400
		TOTAL MOULMEIN	22,202	21,543	22,700	21,860
		TAVOY.				
		COLLECTOR'S OFFICE.				
		Establishment.				
1	1	Clerk (70)	840	840	780	780
		PREVENTIVE ESTABLISHMENT.				
		Salaries.				
3	3	Preventive Officers	840	800	840	835
		Establishment.				
2	1	Preventive Officers' Peons	144	150	240	240
—	—	Temporary Establishment	...	1,286	...	1,055
		Total Establishment	144	1,436	240	1,295
		Supplies and Services.				
		Boat and Gear	20	20	20	...
		Petty Construction and Repairs	40	...	40	...
		Total Supplies and Services	60	20	60	...
		Contingencies.				
		Postage Charges	15	15	15	10
		Telegram Charges	30	25	25	23
		Office Expenses and Miscellaneous	40	20	40	4
		Total Contingencies	85	60	80	37
		TOTAL TAVOY	1,969	3,156	2,000	2,947
		Carried over	45,973	44,843	46,400	46,041

9.—CUSTOMS—*continued.*

Numbers 1889-90.	Numbers 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Sea Customs—Salaries, Establishments, &c.—*contd.*				
		Brought forward	45,973	44,843	46,400	46,041
		MERGUI.				
		COLLECTOR'S OFFICE.				
		Establishment.				
1	1	Clerk (80)	960	960	780	715
—	—	Servants	...	...	...	8
		Total Establishment	960	960	780	723
		PREVENTIVE ESTABLISHMENT.				
		Establishment.				
1	1	Preventive Officer (20)	240	240	240	408
—	—	Boat Establishment (Servants)	...	...	...	27
		Total Establishment	240	240	240	435
		Supplies and Services				
		Boat and Gear	...	...	...	50
		Contingencies.				
		Postage Charges	15	15	15	10
		Office Expenses and Miscellaneous	65	20	65	26
		Total Contingencies	80	35	80	36
		TOTAL MERGUI	1,280	1,235	1,100	1,244
		RANGOON.				
		COLLECTOR'S OFFICE.				
		Salaries.				
1	1	Chief Collector (1,500)	18,000	18,197	18,000	18,000
1	1	Assistant Collector and Superintendent, Preventive Department (600)	7,200	7,200	7,200	8,486
		Total Salaries	25,200	25,397	25,200	26,486
		Establishment.				
1	1	Appraiser (400)	4,800	4,800	4,800	4,466
2	2	Clerks (on 200 and over)	7,500	7,500	7,500	25,080
17	17	" (on less than 200)	18,252	18,252	18,252	
10	10	Servants	1,188	1,188	1,188	1,203
		Bonding Establishment—				
1	1	Warehouse-keeper (150)	1,800	1,800	1,800	3,084
8	8	Servants	1,284	1,284	1,284	
—	—	Temporary Establishment	500	40	40	621
		Total Establishment	35,324	34,864	34,864	34,454
		PREVENTIVE ESTABLISHMENT.				
		Salaries.				
3	3	Inspectors (300), 2 (200)	8,400	6,327	8,400	6,375
19	19	Preventive Officers (on less than 200)	22,200	22,000	22,320	21,463
		Total Salaries	30,600	28,327	30,720	27,838
		Establishment.				
6	6	Patrolling Officers' Peons	984	960	960	978
1	1	Servant	120	120	120	120
32	32	Boat Establishment (Servants)	5,064	5,000	5,064	5,056
—	—	Temporary Establishment	3,000	2,800	3,000	1,287
		Total Establishment	9,168	8,880	9,144	7,441
		Allowances.				
		Travelling Allowance of Officers	350	400	350	371
		Ditto of Establishment	250	250	60	1,138
		Total Allowances	600	650	410	1,509
		Supplies and Services.				
		Boat and Gear	...	...	...	861
		Contingencies.				
		Postage Charges	300	250	320	283
		Telegram Charges	100	100	142	86
		Rents, Rates, and Taxes	180	200	100	105
		Office Expenses and Miscellaneous	2,000	1,200	1,550	1,144
		Total Contingencies	2,580	1,750	2,112	1,618
		TOTAL RANGOON	1,03,472	99,868	1,02 450	1,00,207
		Carried over	1,50,725	1,45,946	1,49,950	1,47,492

9.—CUSTOMS—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Sea Customs—Salaries, Establishments, &c.—*contd.*				
		Brought forward	1,50,725	1,45,946	1,49,950	1,47,492
		THAYETMYO.				
		COLLECTOR'S OFFICE.				
		Establishment.				
4	—	Clerks (on less than 200)	...	689	3,660	3,660
2	—	Servants	...	42	180	180
9	—	Boat Establishment (Servants)	...	240	1,164	1,099
		Total Establishment	...	971	4,944	4,939
		Supplies and Services				
		Boat and Gear	...	...	100	51
		Contingencies.				
		Postage Charges	...	3	8	8
		Telegram Charges	...	7	49	32
		Purchase of Furniture	...	27	10	8
		Office Expenses and Miscellaneous	...	7	49	22
		Total Contingencies	...	44	116	70
		TOTAL THAYETMYO	...	1,015	5,160	5,060
		BASSEIN.				
		COLLECTOR'S OFFICE.				
		Salaries.				
1	1	Collector (also Port Officer) (200)	2,400	2,400	2,400	2,200
		Establishment.				
1	1	Appraiser (200)	2,400	2,400	2,400	2,400
1	1	Clerk (100)	1,200	1,200	1,200	1,200
2	2	Servants	192	192	192	194
		Total Establishment	3 792	3,792	3,792	3,794
		PREVENTIVE ESTABLISHMENT.				
		Salaries.				
1	1	Inspector (200)	2,400	2,400	2,400	2,400
2	2	Preventive Officers (on less than 200)	2,700	2,700	2,700	2,718
		Total Salaries	5,100	5,100	5 100	5,118
		Establishment.				
5	5	Boat Establishment (Servants)	756	756	756	745
—	—	Temporary Establishment	100	100	240	...
		Total Establishment	856	856	996	745
		Supplies and Services.				
		Boat and Gear	50	50	100	75
		Contingencies.				
		Postage Charges	10	10	10	5
		Telegram Charges	40	40	40	19
		Rents, Rates, and Taxes	13	13	13	12
		Office Expenses and Miscellaneous	50	46	49	27
		Total Contingencies	113	109	112	63
		TOTAL BASSEIN	12,311	12,307	12,500	11,995
		TOUNGOO.				
		COLLECTOR'S OFFICE.				
		Establishment.				
1	—	Clerk (25)	...	67	300	300
1	—	Servant	...	20	120	120
		Total Establishment	...	87	420	420
		Contingencies.				
		Office Expenses and Miscellaneous	...	...	10	...
		TOTAL TOUNGHOO	...	87	430	420
		Carried over	1,63,036	1,59,355	1,68,040	1,64,967

9.—CUSTOMS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Sea Customs—Salaries, Establishments, &c.—*contd.*				
		Brought forward	1,63,036	1,59,355	1,68,040	1,64,967
		KYOUK PHYU.				
		COLLECTOR'S OFFICE.				
		Establishment.				
1	1	Clerk (50)	600	300	600	470
		Contingencies.				
		Postage Charges	10	10	10	10
		Telegram Charges	5	5	5	...
		Office Expenses and Miscellaneous	20	20	35	1
		Total Contingencies	35	35	50	11
		TOTAL KYOUK PHYU	635	335	650	481
		SANDOWAY.				
		COLLECTOR'S OFFICE.				
		Establishment.				
1	1	Clerk (25)	300	300	300	300
		Contingencies.				
		Postage Charges	8	8	8	5
		Telegram Charges	2	2	2	...
		Purchase of furniture	19	...	...	...
		Total Contingencies	29	10	10	5
		TOTAL SANDOWAY	329	310	310	305
		Total Sea Customs, Salaries, &c.	1,64,000	1,60,000	1,69,000	1,65,753

10.—ASSESSED TAXES.

Numbers. 1889-90.	Numbers. 1890-91.	LOWER BURMA.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		SHARED.				
		Collection of Income Tax.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Collector of Income Tax (300)	3,600	3,600	3,600	6,943
		Establishment.				
6	9	Clerks (on less than 200)	5,880	6,700	4,500	4,463
1	1	Assessor (100)	1,200		1,200	
6	6	Servants	840	840	840	732
		Temporary Establishment	480	...	...	...
		Total Establishment	8,400	7,540	6,540	5,195
		Allowances.				
		Commission on collection of Income Tax	5,500	5,400	6,520	592
		Contingencies.				
		Office Expenses and Miscellaneous	1,500	1,460	1,340	2,381
		Total Collection of Income Tax	19,000	18,000	18,000	15,111
		IMPERIAL SHARE—ONE-HALF	10,000	9,000	9,000	15,111
		PROVINCIAL SHARE—ONE-HALF	9,000	9,000	9,000	...

11.—FOREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
SHARED.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	8,60,000	10,70,600	9,14,475	9,44,180
B.—Establishments	3,20,000	3,13,400	3,17,525	2,83,648
TOTAL LOWER BURMA	11,80,000	13,84,000	12,32,000	12,27,828
IMPERIAL SHARE—ONE-HALF	5,90,000	6,92,000	6,16,000	6,13,914
PROVINCIAL SHARE—ONE-HALF	5,90,000	6,92,000	6,16,000	6,13,914
UPPER BURMA.				
IMPERIAL.				
A.—Conservancy and Works	1,23,000	82,000	1,10,000	6,33,807
B.—Establishments	2,27,000	1,88,000	1,90,000	1,51,219
TOTAL UPPER BURMA	3,50,000	2,70,000	3,00,000	7,85,026
TOTAL	[illegible]	[illegible]	[illegible]	[illegible]

II.—FOREST—*continued.*

DETAILS.	Budget Estimate, 1890-91. Lower Burma. Pegu Circle.	Tenassarim Circle.	Total.	Upper Burma.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.				
I.—Timber and other Produce removed from the Forest by Government Agency	3,61,600	1,90,000	5,51,600	12,000
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	10,000	3,200	13,200	20,000
III.—Confiscated Drift and Waif Wood	25,000	33,200	58,200	13,500
IV.—Revenue from Forests not managed by Government	...	8,000	8,000	...
VI.—Live-stock, Stores, Tools and Plant	30,800	6,900	37,700	27,900
VII.—Communications and Buildings	19,800	1,850	21,650	16,000
VIII.—Demarcations, Improvements, and Extension of Forests	1,34,300	27,400	1,61,700	31,100
IX.—Miscellaneous	5,500	2,450	7,950	2,500
Total A.—Conservancy and Works	5,87,000	2,73,000	8,60,000	1,23,000

Numbers. 1889-90. Lower Burma. Pegu.	Tena.	Upper Burma.	1890-91. Lower Burma. Pegu.	Tena.	Upper Burma.	B.—Establishments.				
						Salaries.				
						(*a*) Conservators—				
—	1	—	—	—	—	1st Grade (1,500)	...	...	...	...
1	—	1	1	—	—	2nd „ (1,250)	15,000	...	15,000	...
—	—	—	—	1	1	3rd „ (1,000)	...	12,000	12,000	12,000
						(*b*) Superior Officers—				
						Deputy Conservators—				
1	1	—	1	1	—	1st Grade (900)	10,800	10,800	21,600	...
2	—	2	3	—	2	2nd „ (800)	28,800	...	28,800	19,200
2	2	3	1	2	3	3rd „ (650)	7,800	15,600	23,400	23,400
3	—	4	4	—	4	4th „ (550)	26,400	...	26,400	26,400
						Assistant Conservators—				
2	—	—	2	—	2	1st Grade (450)	10,800	...	10,800	10,800
3	—	2	1	—	3	2nd „ (350)	2,100	...	2,100	12,600
3	—	1	3	1	1	3rd „ (250)	2,500	3,000	5,500	3,000
3	1	5	3	1	4	Sub-Assistant Conservators (250, 200 & 150)	7,200	3,000	10,200	9,000
							1,11,400	44,400	1,55,800	1,16,400
						Deduct—Probable Savings	7,600	...	7,600	...
						Total Salaries	1,03,800	44,400	1,48,200	1,16,400
						Establishment.				
						(*c*) Subordinate Forest and Depôt Establishment—				
1	—	—	1		—	Officer in charge, Government Timber and Depôt Agency (on 300)	3,600	...	3,600	...
18	8	6	18	6	18	Forest Rangers	14,904	5,920	20,824	12,480
45	24	26	45	31	41	Foresters	13,620	9,380	23,000	13,440
63	11	80	63	11	123	Forest Guards	9,408	1,776	11,184	19,488
2	—	—	2	—	—	Overseers	2,520	...	2,520	...
1	3	—	1	2	—	Tindals	180	360	540	...
4	14	—	4	10	—	Lascars	576	1,440	2,016	...
—	6	—	—	6	—	Watchmen	...	864	864	...
18	10	—	18	10	—	Peons	2,592	1,440	4,032	...
						Temporary Establishment	...	...	...	...
						Thayetmyo Establishment	...	...	...	...
						(*d*) Office Establishment—				
1	1	1	1	1	—	Supdt. (200 and above)	4,200	2,496	6,696	...
—	1	—	—	—	—	Clerk and Officer in charge, R. Depôt	...	...	...	...
—	—	—	—	—	1	Head Clerk and Superintendent (250)	...	...	...	3,000
30	15	16	30	16	29	Clerks (on less than 200)	24,924	13,058	37,982	17,100
38	19	33	38	20	55	Servants	4,056	2,496	6,552	7,224
						Temporary Establishment	...	...	...	2,376
—	—	—	—	—	—	Thayetmyo Office Establishment	...	...	...	...
—	—	—	—	—	—	(*e*) Deputation and Special Allowances	...	...	...	...
							80,580	39,230	1,19,810	75,108
						Deduct—Probable Savings	1,980	...	1,980	408
						Total Establishment	78,600	39,230	1,17,830	74,700
						Allowances.				
						Travelling Allowances—				
						(*a*) Conservators	2,500	1,800	4,300	2,000
						(*b*) Superior Officers	18,000	7,500	25,500	21,000
						(*c*) Subordinate Forest and Depôt Establishment	9,000	2,300	11,300	3,400

11.—FOREST—*continued.*

Revised Estimate, 1889-90.				Budget Estimate, 1889-90.				Accounts, 1888-89.			
Lower Burma.			Upper Burma.	Lower Burma.			Upper Burma.	Lower Burma.			Upper Burma.
Pegu Circle.	Tenassarim Circle.	Total.		Pegu Circle.	Tenassarim Circle.	Total.		Pegu Circle.	Tenassarim Circle.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,63,500	2,34,900	6,98,400	1,165	4,36,000	1,38,500	5,74,500	5,500	4,74,583	2,19,022	6,93,605	5,732
10,050	1,600	11,650	9,683	10,050	680	10,730	15,000	7,110	483	7,593	3,868
25,300	36,500	61,800	9,465	22,750	33,200	55,950	10,900	29,318	30,804	60,122	5,772
...	15,000	15,000	...	...	17,400	17,400	...	...	6,378	6,378	...
30,800	9,900	40,700	31,953	30,800	6,000	36,800	36,650	20,298	4,523	24,821	48,365
21,650	4,600	26,250	17,476	16,050	3,850	19,900	8,950	12,291	2,921	15,212	26,894
1,81,200	22,400	2,03,600	11,051	1,76,850	14,395	1,91,245	30,500	1,13,046	16,221	1,29,267	6,671
8,500	4,700	13,200	1,207	5,500	2,450	7,950	2,500	4,803	2,379	7,182	5,36,505
7,41,000	3,29,600	10,70,600	82,000	6,98,000	2,16,475	9,14,475	1,10,000	6,61,449	2,82,731	9,44,180	6,33,807
...	...	...	...	...	18,000	18,000	...				
15,000	...	15,000	...	15,000	...	15,000	15,000	12,942	17,518	30,460	17,785
...	12,500	12,500	13,524	...	...	...	...				
				10,800	10,800	21,600	...				
				19,200	...	19,200	19,200				
				15,600	15,600	31,200	23,400				
				19,800	...	19,800	26,400				
82,200	30,500	1,13,700	93,944	10,800	...	10,800	...	72,020	28,787	1,00,807	71,831
				8,400	...	8,400	8,400				
				3,000	...	3,000	3,000				
				7,200	3,000	10,200	10,900				
98,200	43,000	1,41,200	1,07,468	1,09,800	47,400	1,57,200	1,06,300	84,962	46,305	1,31,267	89,616
...	...	...	...	*9,800*	...	*9,800*	...	...	...	...	...
98,200	43,000	1,41,200	1,07,468	1,00,000	47,400	1,47,400	1,06,300	84,962	46,305	1,31,267	89,616
				3,600	...	3,600	...				
				14,504	9,408	23,912	4,560				
				13,620	5,784	19,404	9,180				
				9,408	1,928	11,336	12,432				
				2,520	...	2,520	...				
47,000	21,380	68,380	22,581	180	540	720	...	43,903	16,893	60,796	18,555
				576	2,016	2,592	...				
				...	864	864	...				
				2,592	1,440	4,032	...				
				...	...	...	278				
				...	...	...	...				
				4,200	2,928	7,128	3,450				
				...	2,340	2,340	...				
33,400	17,500	50,900	24,540	...	...	...	...	32,398	16,708	49,106	19,536
				24,128	10,380	34,508	10,920				
				5,072	2,352	7,424	4,080				
				...	...	...	1,600				
				...	...	...	...				
1,000	...	1,000	...	...	...	...	...	...	...	...	...
81,400	38,880	1,20,280	47,121	80,400	39,980	1,20,380	46,500	76,301	33,601	1,09,902	38,091
...	...	...	...	...	...	...	...	...	...	...	...
81,400	38,880	1,20,280	47,121	80,400	39,980	1,20,380	46,500	76,301	33,601	1,09,902	38,091
2,500	1,500	4,000	1,449	2,500	1,500	4,000	2,000	1,971	891	2,862	2,428
17,500	6,600	24,100	22,672	17,500	6,300	23,800	16,850	15,079	4,887	19,966	14,514
8,450	2,600	11,050	1,772	7,850	1,850	9,700	3,350	7,537	1,485	9,022	1,315

12.—REGISTRATION.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		LOWER BURMA.				
		SHARED.				
		District Charges.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
14	15	Clerks (on less than 200) . . .	9,288	8,600	8,832	8,743
		Allowances.				
		Fees for conducting Registration Duties .	7,197	7,135	6,803	6,133
		Contingencies.				
		Postage Charges	5	5	5	...
		Telegram Charges	10	10	10	6
		Purchase of Furniture	350	100	100	11
		Office Expenses and Miscellaneous . . .	150	150	250	113
		Total Contingencies .	515	265	365	130
		TOTAL LOWER BURMA .	17,000	16,000	16,000	15,006
		IMPERIAL SHARE—ONE-HALF . . .	9,000	8,000	8,000	7,503
		PROVINCIAL SHARE—ONE-HALF . . .	8,000	8,000	8,000	7,503
		UPPER BURMA.				
		IMPERIAL.				
		District Charges	2,000	1,000	1,000	937
		TOTAL .	19,000	17,000	17,000	15,943

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Provincial Advances and Loan Accounts	22,000	20,000	22,000	20,173
TOTAL .	22,000	20,000	22,000	20,173

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Deposits in State Railway Provident Institutions	4,000	3,000	2,000	3,776
Refunds	...	...	...	115
UPPER BURMA.				
IMPERIAL.				
Interest on Deposits in State Railway Provident Institutions	1,000	1,000	2,000	...
TOTAL .	5,000	4,000	4,000	3,891

15.—POST OFFICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
District Post Establishments	46,000	47,000	49,000	48,634
LOCAL.				
District Post Establishments	82,000	81,000	75,000	74,540
TOTAL .	1,28,000	1,28,000	1,24,000	1,23,174

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		District Post Establishments.	Rs.	Rs.	Rs.	Rs.
		DISTRICT POST ESTABLISHMENTS, PROVINCIAL.				
		Establishment.				
3	4	Clerks (on less than 200) . . .	2,880	2,880	2,880	2,879
16	16	Village Post Masters and Postmen, &c. (on less than 200)	1,794	1,794	1,794	1,798
		Total Establishment .	4,674	4,674	4,674	4,677
		Supplies and Services.				
		Subsidy for Conveyance of Mails between Rangoon, Bassein and Henzadah	12,000	12,000	12,000	12,000
		Subsidy for Conveyance of Mails between Kyeethah, Prome, Thayetmyo, and Allanmyo . .	14,400	14,400	14,400	14,400
		Subsidy for Conveyance of Mails by the Rangoon, Pyapon, Maubin, Pantanaw, and Yandoon line .	9,600	9,600	9,600	9,600
		Subsidy for Conveyance of Mails between Rangoon, Kyauktan, and Thongwa . . .	1,500	1,500	1,500	1,500
		Thatôn and Duyinzeik Rail	3,000	4,500	6,000	6,000
		Total Supplies and Services .	40,500	42,000	43,500	43,500
		Contingencies.				

15.—POST OFFICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
District Post Establishments—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	46,000	47,000	49,000	48,634
DISTRICT POST ESTABLISHMENTS, LOCAL.				
Establishment.				
Village Postmasters and Postmen, &c. (on less than 200)	68,703	65,558	67,490	62,718
Share of Deputy Postmaster General's Office	1,625	1,625	...	
Total Establishment	70,328	67,183	67,490	62,718
Allowances.				
Travelling Allowance	1,980	1,980	2,000	1,958
Supplies and Services				
Subsidies	3,934	3,576	108	1,898
Purchase of Boats	814	350	348	538
Total Supplies and Services	4,748	3,926	456	2,436
Contingencies.				
Office Expenses and Miscellaneous	7,944	7,911	5,054	7,428
	85,000			
Deduct—Probable Savings	3,000			
TOTAL DISTRICT POST ESTABLISHMENTS, LOCAL	82,000	81,000	75,000	74,540
Total District Post Establishments	1,28,000	1,28,000	1,24,000	1,23,174

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit	1,58,000	1,40,000	1,16,000	1,18,318
Currency Department	22,000	20,000	18,000	18,263
TOTAL IMPERIAL	1,80,000	1,60,000	1,34,000	1,36,581
PROVINCIAL.				
Salary of Chief Commissioner (6,666⅔)*	76,800	95,800	76,800	62,400
Staff and Household of Chief Commissioner	25,800	23,300	24,000	22,118
Tour Expenses	7,800	7,200	5,700	4,025
Civil Secretariat	2,27,400	2,29,700	2,23,400	2,42,549
Financial Commissioner	77,000	68,800	67,000	43,742
Commissioners	2,14,200	2,18,200	2,15,100	2,15,169
Civil Offices of Account and Audit	19,000	18,000	17,000	18,315
TOTAL PROVINCIAL	6,48,000	6,61,000	6,29,000	6,08,318
LOCAL.				
Civil Offices of Account and Audit	8,000	8,000	8,000	6,166
General Establishment of Local Funds	11,000	11,000	9,000	9,121
TOTAL LOCAL	19,000	19,000	17,000	15,287
TOTAL LOWER BURMA	8,47,000	8,40,000	7,80,000	7,60,186
UPPER BURMA.				
IMPERIAL.				
Civil Secretariats	648	10,500	43,788	44,082
Commissioners	2,00,352	2,13,500	2,02,212	2,01,700
TOTAL IMPERIAL	2,01,000	2,24,000	2,46,000	2,45,782
LOCAL.				
Civil Offices of Account and Audit	2,000	2,000	...	1,148
General Establishment of Local Funds	1,000	...	...	...
TOTAL LOCAL	3,000	2,000		1,148
TOTAL UPPER BURMA	2,04,000	2,26,000	2,46,000	2,46,930
TOTAL	10,51,000	10,66,000	10,26,000	10,07,116

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
		LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit.				
		CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL.				
		Salaries.				
1	1	Comptroller (1,250—1,500)	19,800	19,800	16,200	15,600
2	3	Assistant Comptrollers, (800—1,000), (400—600), (400)	22,640	19,000	13,500	15,305
1	1	Chief Superintendent (500—600)	7,200	7,200	7,200	5,201
		Total Salaries	49,640	46,000	36,900	36,106
		Carried over	49,640	46,000	36,900	36,106

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Civil Offices of Account and Audit—*contd.*				
		Brought forward	49,640	46,000	36,900	36,106
		Establishment.				
1	1	Superintendent (300—390)	4,560	4,420	4,320	9,244
2	2	" (200—290)	6,120	6,494	5,870	
5	6	Assistant Superintendents (130—175)	12,456	13,026	10,440	11,281
7	12	Clerks (90—120)	17,460	13,504	10,848	49,818
19	25	" (60—85)	23,880	21,800	19,006	
25	44	" (40—55)	28,320	21,700	15,985	
6	6	" (30)	2,736	2,736	2,736	
—	4	Record Suppliers (20)	960	..	..	...
29	36	Servants	4,854	3,824	3,824	3,818
		Temporary Establishment sanctioned by Comptroller General	...	...	...	1,129
		Total Establishment	1,01,346	87,504	73,029	75,290
		Allowances.				
		Travelling Allowances of Officers and Establishment	1,500	1,400	1,000	1,317
		Contingencies.				
		Postage Charges	2,400	2,300	2,200	2,319
		Telegram Charges	1,700	1,600	1,600	1,635
		Purchase of Furniture	400	300	300	875
		Office Expenses and Miscellaneous	1,014	896	971	776
		Total Contingencies	5,514	5,096	5,071	5,605
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL	1,58,000	1,40,000	1,16,000	1,18,318
		CIVIL OFFICE OF ACCOUNT AND AUDIT, PROVINCIAL.				
		PROVINCIAL ESTABLISHMENT.				
		Establishment.				
1	1	Clerk (90—120)	1,380	1,380	1,402	3,537
1	1	" (60—85)	1,200	1,200	1,200	
—	—	" (40—55)	...	...	...	
		Total Establishment	2,580	2,580	2,602	3,537
		COST RECOVERED FROM EXCLUDED LOCAL FUNDS AND MUNICIPALITIES.				
		Salaries.				
—	—	Allowance to Chief Superintendent	600	600	600	458
		Establishment.				
1	1	Superintendent (200—250)	2,640	2,520	2,520	2,399
1	2	Asst. do. (130—175)	3,708	3,310	1,800	1,531
2	2	Clerks (90—120)	2,592	2,500	2,778	8,747
3	3	" (60—85)	2,652	2,642	2,592	
3	3	" (40—55)	1,890	1,800	1,940	
1	1	Clerk (30)	456	456	456	
3	4	Servants	648	648	420	434
		Total Establishment	14,586	13,876	12,506	13,111
		Contingencies.				
		Office Expenses and Miscellaneous	1,234	944	1,292	1,209
		TOTAL COST RECOVERED FROM EXCLUDED LOCAL FUNDS, &c.	16,420	15,420	14,398	14,778
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL	19,000	18,000	17,000	18,315
		CIVIL OFFICES OF ACCOUNT & AUDIT, LOCAL.				
		INCORPORATED LOCAL FUND ESTABLISHMENT.				
		Salaries.				
		Allowance to Chief Superintendent	600	600	600	459
		Establishment.				
1	1	Superintendent (200—290)	3,465	3,285	3,285	2,744
—	1	Assistant Superintendent (130—175)	1,800	1,655	...	...
2	2	Clerks (90—120)	2,664	2,820	2,820	2,431
1	1	Clerk (40—55)	630	630	630	
2	3	Servants	372	350	216	198
		Total Establishment	8,931	8,740	6,951	5,373
		Contingencies.				
		Office Expenses and Miscellaneous	469	660	449	334
			10,000	10,000		
		Deduct—Share chargeable to Civil Offices of Account and Audit—Upper Burma, Local	2,000	2,000		
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, LOCAL	8,000	8,000	8,000	6,166
		Total Civil Offices of Account and Audit	1,85,000	1,66,000	1,41,000	1,42,799

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Currency Department.				
		IMPERIAL.				
		Establishment.				
1	1	Treasurer (300—400)	4,800	4,800	4,800	4,700
1	1	Assistant Treasurer (90—120)	1,440	1,358	1,440	1,644
1	1	Superintendent (200—300)	3,600	3,600	3,600	3,500
14	14	Clerks (on less than 200)	9,475	5,781	9,457	5,459
11	11	Servants	1,548	1,253	1,548	1,215
—	—	Temporary Establishment	1,600	1,459	600	559
			22,463		21,445	
		Deduct—Probable Savings	*2,213*		*4,535*	
		Total Establishment	20,250	18,251	16,910	17,077
		Contingencies.				
		Postage Charges	50	50	40	35
		Telegram Charges	200	200	200	193
		Purchase of Furniture	400	400	100	109
		Small Coin Depôt Charges	150	149	150	104
		Office Expenses and Miscellaneous	950	950	600	745
		Total Contingencies	1,750	1,749	1,090	1,186
		Total Currency Department	**22,000**	**20,000**	**18,000**	**18,263**
		Staff and Household of Chief Commissioner.				
		Salaries.				
1	1	Sumptuary Allowance of Chief Commissioner (500)	6,000	6,000	6,000	6,000
1	1	Personal Assistant to the Chief Commissioner (600)	7,200	5,395	6,000	5,577
		Total Salaries	13,200	11,395	12,000	11,577
		Establishment.				
1	1	Short-hand Writer (500)	6,000	6,000	6,000	4,524
1	1	Interpreter (150)	1,800	1,600	1,800	1,650
1	1	Clerk	668	624	624	1,562
18	18	Servants	3,420	3,000	3,420	2,568
		Total Establishment	11,888	11,224	11,844	10,304
		Contingencies.				
		Rents, Rates and Taxes	450	450	..	...
		Peons' Clothing	262	231	156	237
		Total Contingencies	712	681	156	237
		Total Staff and Household of Chief Commissioner	**25,800**	**23,300**	**24,000**	**22,118**
		Tour Expenses.				
		Allowances.				
		Travelling Allowance of Chief Commissioner	2,500	2,500	2,500	1,139
		Ditto other Officers	3,000	3,000	1,500	1,994
		Total Allowances	5,500	5,500	4,000	3,133
		Supplies and Services.				
		Purchase and Repair of Tents	500	...	...	...
		Carriage of Tents	150	50	50	...
		Other Carriage Charges, &c.	1,650	1,650	1,650	892
		Total Supplies and Services	2,300	1,700	1,700	892
		Total Tour Expenses	**7,800**	**7,200**	**5,700**	**4,025**
		Civil Secretariats.				
		SECRETARY'S OFFICE.				
		Salaries.				
1	1	Chief Secretary (2,500)[4]	28,800	29,347	28,800	27,617
1	1	Secretary (1,500)[4]	17,280	18,674	17,280	16,672
2	2	Under-Secretaries (1,000)[4]	23,040	23,230	23,040	26,525
—	—	Junior Secretary (754)[4]	...	...	...	19
1	1	Assistant Secretary (800)	9,600	10,130	9,600	9,236
		Total Salaries	78,720	81,381	78,720	80,069
		Establishment.				
1	1	Superintendent (500)	6,000	5,600	6,000	4,207
1	1	Deputy Superintendent (300—350)	3,720	60,000	3,800	4,520
7	8	Clerks (on 200 and over)	22,800		19,944	55,831
35	34	" (on less than 200)	40,344		46,620	
59	59	Servants	8,820	8,000	8,820	8,589
—		Temporary Establishment	6,000	5,800	4,500	5,227
		Total Establishment	87,684	79,400	89,684	78,374
		Carried over	1,66,404	1,60,781	1,68,404	1,58,443

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Civil Secretariats—*contd.*				
		Brought forward	1,66,404	1,60,781	1,68,404	1,58,443
		Allowances.				
		Travelling Allowance of Officers	1,250	1,250	1,250	1,133
		Ditto of Establishment	1,000	1,000	500	554
		Total Allowances	2,250	2,250	1,750	1,687
		Contingencies.				
		Postage Charges	4,000	4,000	4,000	3,950
		Telegram Charges	30,000	42,000	30,000	58,691
		Purchase of Furniture	1,000	500	500	577
		Purchase of Books, Periodicals, and Newspapers	2,500	1,000	2,000	1,677
		Rents, Rates, and Taxes	1,700	1,200	1,000	1,647
		Peons' Clothing	650	400	400	648
		Freight, Shipping and Landing Charges	1,500	1,500	1,000	1,203
		Office Expenses and Miscellaneous	5,036	4,797	4,146	4,932
		Total Contingencies	46,386	55,397	43,046	73,325
		TOTAL SECRETARY'S OFFICE	2,15,040	2,18,428	2,13,200	2,33,455
		TRANSLATORS' OFFICE.				
		Salaries.				
1	1	Translator (380)	4,560	3,757	3,600	4,050
3	3	Myooks on Special Duty (200), 2, (150)	6,000	6,215	6,000	5,044
		Total Salaries	10,560	9,972	9,600	9,094
		Establishment.				
1	2	Clerks to Translator (less than 200)	1,800	1,300	600	...
		TOTAL TRANSLATORS' OFFICE	12,360	11,272	10,200	9,094
		Total Civil Secretariats	2,27,400	2,29,700	2,23,400	2,42,549
		Financial Commissioner.				
		Salaries.				
1	1	Financial Commissioner (3,000)	34,560	34,560	34,560	25,169
1	1	Secretary to ditto (700)	8,400	7,142	3,000	..
		Total Salaries	42,960	41,702	37,560	25,169
		Establishment.				
1	1	Superintendent (300—350)	3,800	3,670	3,670	...
12	14	Clerks (on less than 200)	18,450	14,937	14,296	11,612
16	18	Servants	2,544	2,493	2,292	1,410
		Total Establishment	24,794	21,100	20,258	13,022
		Allowances.				
		Travelling Allowance of Officers	1,800	1,800	2,400	1,153
		Ditto of Establishment	800	800	1,000	666
		Total Allowances	2,600	2,600	3,400	1,819
		Contingencies.				
		Postage Charges	2,000	1,500	2,000	944
		Telegram Charges	3,000	48	2,000	20
		Purchase of Furniture	300	300	300	1,592
		Purchase of Books, Periodicals, and Newspapers	200	200	200	218
		Tour Charges	50	50	200	19
		Freight, Shipping and Landing Charges	300	300	300	174
		Office Expenses and Miscellaneous	796	1,000	782	765
		Total Contingencies	6,646	3,398	5,782	3,732
		Total Financial Commissioner	77,000	68,800	67,000	43,742

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma—*contd*				
		Commissioners.				
		Salaries.				
4	4	Commissioners (2,500)*	1,18,800	1,22,923	1,20,000	1,22,141
		Establishment.				
5	5	Clerks (on 200 and over) . . .	19,080	48,500	18,540	47,557
27	26	„ (on less than 200) . . .	30,154		31,036	
47	45	Servants	6,288	6,500	6,504	6,439
—	—	Temporary Establishment . . .	..	1,000	...	400
		Total Establishment .	55,522	56,000	56,080	54,396
		Allowances.				
		Travelling Allowance of Officers . . .	12,000	12,000	12,000	11,820
		Ditto of Establishment . .	3,500	3,400	4,800	4,695
		Total Allowances .	15,500	15,400	16,800	16,515
		Supplies and Services.				
		Petty Construction and Repairs . . .	100	100	100	699
		Fees to Jurors, Assessors, and others . .	900	900	900	857
		Diet and Travelling Allowance of Witnesses .	16,000	15,800	10,000	12,238
		Total Supplies and Services .	17,000	16,800	11,000	13,794
		Contingencies.				
		Postage Charges	2,500	2,500	1,950	2,444
		Telegram Charges	2,000	2,000	2,600	3,215
		Purchase of Furniture	400	400	500	557
		Purchase of Books, Periodicals, and Newspapers .	120	100	200	201
		Rents, Rates, and Taxes	200	200	503	86
		Carriage of Records			150	135
		Tour Charges	500	500	700	599
		Freight, Shipping and Landing Charges . .	150	100	117	68
		Office Expenses and Miscellaneous . . .	1,508	1,277	4,500	1,018
		Total Contingencies .	7,378	7,077	11,220	8,323
		Total Commissioners .	2,14,200	2,18,200	2,15,100	2,15,169
		General Establishment of Local Funds.				
		District Office Establishments.				
		Establishment.				
17	17	Clerks (on less than 200) . . .	8,812	8,812	8,056	8,014
1	1	Servant	144	144	144	142
		Total Establishment.	8,956	8,956	8,200	8,156
		Allowances.				
		Travelling Allowance	300	300	100	9
		Contingencies.				
		Postage Charges	400	400	200	167
		Telegram Charges	80	80	100	66
		Office Expenses and Miscellaneous . .	1,264	1,264	400	723
		Total Contingencies .	1,744	1,744	700	956
		Total General Establishment of Local Funds	11,000	11,000	9,000	9,121

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Upper Burma.				
		Civil Secretariats.				
		Hlutdaw. (*a*)				
		Salaries.				
5	—	Officers (1,000), (750), and (500)	...	8,616	39,000	39,000
		Establishment.				
3	—	Clerks	...	934	2,700	2,754
14	4	Servants	648	950	2,088	2,328
		Total Civil Secretariats	648	10,500	43,788	44,082
		Commissioners.				
		Salaries.				
4	4	Commissioners (2,500)*	1,16,400	1,27,845	1,17,600	1,18,250
		Establishment.				
4	4	Clerks (on 200 and over)	14,400	41,000	14,400	39,965
25	29	,, (on less than 200)	30,480		28,212	
36	34	Servants	5,208	5,194	5,194	4,644
		Temporary Establishment		600	1,000	958
		Total Establishment	50,088	46,794	48,806	45,567
		Allowances.				
		Travelling Allowance of Officers	12,000	12,000	12,000	11,718
		Ditto of Establishment	2,500	2,500	2,500	1,912
		Total Allowances	14,500	14,500	14,500	13,630
		Supplies and Services.				
		Petty Construction and Repairs	...	...	300	48
		Fees to Jurors, Assessors, and others	...	...	100	...
		Diet and Travelling Allowance of Witnesses	400	200	500	168
		Total Supplies and Services	400	200	900	216
		Contingencies.				
		Postage Charges	2,200	2,200	2,200	2,103
		Telegram Charges	12,634	18,200	14,706	18,646
		Purchase of Furniture	1,250	1,230	1,200	1,594
		Purchase of Books, Periodicals, and Newspapers	200	100	400	83
		Freight, Shipping and Landing Charges	100	100	.	72
		Rents, Rates, and Taxes	80	80	...	50
		Tour Charges	1,050	850	500	278
		Office Expenses and Miscellaneous	1,450	1,401	1,400	1,211
		Total Contingencies	18,964	24,161	20,406	24,037
		Total Commissioners	2,00,352	2,13,500	2,02,212	2,01,700

(*a*) Abolished from May 1889.

19A.—LAW AND JUSTICE—COURTS OF LAW.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Lower Burma.				
Provincial.				
Recorder's Court	72,300	66,600	1,09,300	96,619
Law Officers	48,600	47,000	47,100	40,922
Judicial Commissioner	61,600	57,900	63,800	52,588
Civil and Sessions Courts	68,400	42,000	36,000	35,510
Courts of Small Causes	36,200	32,900	32,800	30,737
Criminal Courts	8,77,100	8,46,600	8,66,400	8,43,815
Refunds	85,800	77,000	84,600	90,898
Total Lower Burma	12,50,000	11,70,000	12,40,000	11,91,089
Upper Burma.				
Imperial.				
Judicial Commissioner	59,100	...	...	...
Civil and Sessions Courts	15,500	16,800	19,100	18,592
Criminal Courts	7,33,400	6,64,200	6,77,200	5,72,239
Refunds	32,000	32,000	15,700	32,364
Total Upper Burma	8,40,000	7,13,000	7,12,000	6,23,195
TOTAL	20,90,000	18,83,000	19,52,000	18,14,284

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Upper Burma.				
		Imperial.				
		Judicial Commissioner.				
		Salaries.				
	1	Judicial Commissioner (2,880)	34,560			.
	1	Registrar (600)	7,200			...
		Total Salaries	41,760	..	..	
		Establishment.				
	11	Clerks (on less than 200)	11,400			.
	12	Servants	1,404	...		...
		Total Establishment	12,804	.		...
		Allowances				
		Travelling Allowances of Officers	600			...
		Ditto of Establishment	400	.		...
		Total Allowances	1,000	...		..
		Contingencies.				
		Postage Charges	400			...
		Telegram Charges	500			...
		Purchase of Books, Periodicals, and Newspapers	500	. .		...
		Purchase of Furniture	500	...	...	...
		Tour Charges	100		...	...
		Rents, Rates, and Taxes	500	..		...
		Office Expenses and Miscellaneous	1,036	..	.	...
		Total Contingencies	3,536		...	...
		Total Judicial Commissioner	59,100	.	..	...
		Civil and Sessions Courts.				
		District and Sessions Judges.				
		Salaries.				
1	1	First Civil Judge (800—50—1,000)	9,840	9,840	9,840	13,381
1	—	Second Civil Judge (300)		1,500	3,600	
		Total Salaries	9,840	11,340	13,440	13,381
		Establishment.				
4	4	Clerks (less than 200)	3,360	3,360	3,360	3,266
2	2	Servants	240	240	240	240
		Process-serving Establishment.				
1	1	Bailiff (75)	900	850	900	869
6	6	Runners	792	700	792	720
		Total Establishment	5,292	5,150	5,292	5,095
		Contingencies.				
		Postage Charges	20	15	...	10
		Purchase of Furniture	100	50	100	29
		Office Expenses and Miscellaneous	248	245	268	77
		Total Contingencies	368	310	368	116
		Total Civil and Sessions Courts	15,500	16,800	19,100	18,592
		Criminal Courts.				
		General Establishments.				
		Salaries.				
—	—	Moiety of the salaries of Deputy, Assistant and Extra Assistant Commissioners, and Myooks transferred from "3, Land Revenue"—Charges of District Administration (page 24)	4,34,000	4,00,000	4,10,000	3,34,465
—	—	Moiety of Sub-Divisional Establishments transferred from "3, Land Revenue" (page 24)	52,830	35,000	47,648	33,880
		Total General Establishments	4,86,830	4,35,000	4,57,648	3,68,345
		Carried over	4,86,830	4,35,000	4,57,648	3,68,345

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		UPPER BURMA—*contd.*				
		Criminal Courts—*contd.*				
		Brought forward	4,86,830	4,35,000	4,57,648	3,68,345
		JUDICIAL ESTABLISHMENT.				
		Salaries.				
—	—	Allowance to Military Magistrate		..	...	811
—	—	" to Town Magistrate (500)	6,000	6,000	6,000	6,000
—	—	" to Thugyi Magistrate (50)	.	..	600	450
1	1	Cantonment Magistrate (1,000)	12,000	12,000	12,000	12,000
		Total Salaries	18,000	18,000	18,600	19,261
		Establishment.				
128	140	Clerks (on less than 200)	84,634	76,500	76,380	68,630
201	219	Servants	25,072	21,500	22,768	16,902
		Town Magistrate's Establishment—				
1	1	Clerk (100)	1,200	1,200	1,200	1,505
2	2	Servants	240	240	240	330
		Thugyi Magistrate's Establishment—				
1	—	Clerk (20)	..	...	240	140
2	—	Servants	..	..	240	140
—	8	Elephant Establishment	1,044	1,044	...	..
—	—	Temporary Establishment	.	..	336	..
		Total Establishment	1,12,190	1,00,484	1,01,404	87,647
		Allowances.				
		Moiety of Travelling Allowance of Officers	50,000	50,000	35,000	38,205
		Travelling Allowance of Establishment	5,000	5,000	5,100	4,047
		Total Allowances	55,000	55,000	40,100	42,252
		Supplies and Services.				
		Fees to Interpreters and others	500	500	200	90
		Diet and Travelling Allowances of Witnesses	10,250	9,716	7,000	7,224
		Petty Construction and Repairs	775	700	1,000	711
		Execution Charges	3,100	5,000	4,000	4,660
		Total Supplies and Services	14,625	15,916	12,200	12,685
		Contingencies.				
		Postage Charges	2,000	2,000	2,000	1,931
		Telegram Charges	11,000	11,000	11,000	17,248
		Purchase of Furniture	3,600	3,000	3,940	3,205
		Purchase of Books, Periodicals, and Newspapers	100	100	300	96
		Tour Charges	2,000	2,000	1,200	784
		Section-writing	300	200	...	...
		Rents, Rates, and Taxes	1,200	1,200	756	762
		Freight, Shipping and Landing Charges	1,263	1,200	1,200	1,013
		Office Expenses and Miscellaneous	4,900	4,500	5,400	5,360
		Total Contingencies	26,363	25,200	25,796	30,399
		TOTAL JUDICIAL ESTABLISHMENT	2,26,178	2,14,600	1,98,100	1,92,244
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
17	16	Bailiffs (on less than 200)	13,250	9,800	13,956	7,484
54	52	Runners	6,942	4,600	7,296	4,043
		Total Establishment	20,192	14,400	21,252	11,527
		Supplies and Services.				
		Boat and Conveyance hire	200	200	200	123
		TOTAL PROCESS-SERVING ESTABLISHMENT	20,392	14,600	21,452	11,650
		Total Criminal Courts	7,33,400	6,64,200	6,77,200	5,72,239
		LOWER BURMA.				
		PROVINCIAL.				
		Recorder's Court.				
		Salaries.				
1	1	Recorder (2,880)	34,560	34,560	34,560	35,006
1	—	Additional Recorder (2,880)	...	2,880	34,560	28,060
1	1	Registrar (800)	9,600	4,200	9,600	4,740
		Total Salaries	44,160	41,640	78,720	67,806
		Carried over	44,160	41,640	78,720	67,806

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma—*contd.*				
		Recorder's Court—*contd.*				
		Brought forward	44,160	41,640	78,720	67,806
		Establishment.				
1	1	Chief Clerk (300)	3,600	...	3,600	...
2	2	Clerks (on 200 and over)	5,400	16,000	5,400	20,231
10	7	,, (on less than 200)	9,900		13,740	
13	8	Servants	960	900	1,512	1,464
		Process-serving Establishment—				
1	1	Bailiff (200)	2,400	2,400	2,400	3,875
1	1	Asst. do. (120)	1,440	1,440	1,440	
4	11	Runners	1,680	1,680	576	1,680
		Total Establishment	25,380	22,420	28,668	27,250
		Supplies and Services.				
		Diet and Travelling Allowances to Witnesses	500	300	800	509
		Contingencies.				
		Postage Charges	80	30	130	20
		Telegram Charges	10	10	10	2
		Purchase of Books, Periodicals, and Newspapers	150	350	100	19
		Purchase of Furniture	150	100	100	93
		Rents, Rates, and Taxes	1,420	1,450	432	648
		Office Expenses and Miscellaneous	450	300	340	272
		Total Contingencies	2,260	2,240	1,112	1,054
		Total Recorder's Court	72,300	66,600	1,09,300	96,619
		Law Officers.				
		English Law Officers.				
		Salaries.				
1	1	Advocate (1,200)	14,400	14,400	14,400	11,692
1	1	Assistant to Advocate (500)	6,000	4,687	6,000	4,259
2	2	Government Prosecutors (400), (200)	7,200	7,200	7,200	7,985
		Total Salaries	27,600	26,287	27,600	23,936
		Establishment.				
—	1	Clerk (on 200 and over)	2,560	...	...	...
2	1	Clerk (on less than 200)	900	3,200	2,700	2,849
3	3	Servants	336	336	336	336
		Total Establishment	3,796	3,536	3,036	3,185
		Allowances.				
		Office Allowance	600	600	600	550
		Travelling Allowance of Officers	200	200	50	256
		Total Allowances	800	800	650	806
		Supplies and Services.				
		Charges for conducting Law-suits	800	800	200	...
		Fees to Government Pleaders in Sessions cases	14,900	15,000	14,700	12,177
		Total Supplies and Services	15,700	15,800	14,900	12,177
		Contingencies.				
		Postage Charges	25	20	5	...
		Telegram Charges	100	50	10	...
		Purchase of Books, Periodicals, and Newspapers	200	140	149	179
		Purchase of Furniture	150	100	100	...
		Section-writing	100	200	100	567
		Rents, Rates, and Taxes	...	...	400	...
		Office Expenses and Miscellaneous	129	67	150	72
		Total Contingencies	704	577	914	818
		Total Law Officers	48,600	47,000	47,100	40,922
		Judicial Commissioner.				
		Salaries.				
1	1	Judicial Commissioner (2,880)	34,560	35,367	34,560	34,478
1	1	Registrar (700—900)	9,600	5,660	9,600	648
		Total Salaries	44,160	41,027	44,160	35,126
		Establishment.				
12	12	Clerks (on less than 200)	12,712	12,720	12,720	12,936
12	12	Servants	1,500	1,200	1,500	1,129
		Total Establishment	14,212	13,920	14,220	14,065
		Carried over	58,372	54,947	58,380	49,191

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Lower Burma—*contd.*				
Judicial Commissioner—*contd.*				
Brought forward	58,372	54,947	58,380	49,191
Allowances.				
Travelling Allowances of Officers	600	600	600	793
Ditto of Establishment	450	400	450	420
Total Allowances	1,050	1,000	1,050	1,213
Contingencies.				
Postage Charges	1,050	1,038	1,038	1,292
Telegram Charges	150	100	250	139
Purchase of Books, Periodicals, and Newspapers	300	300	300	107
Purchase of Furniture	100	100	100	176
Tour Charges	50	50	100	18
Rents, Rates, and Taxes	...	.	400	...
Freight, Shipping and Landing Charges	50	30	50	27
Office Expenses and Miscellaneous	478	335	2,132	425
Total Contingencies	2,178	1,953	4,370	2,184
Total Judicial Commissioner	61,600	57,900	63,800	52,588
Civil and Sessions Courts.				
District and Sessions Judges.				
Salaries.				
Numbers 1889-90: 1; 1890-91: 1 — Judge (1,600)	19,200	19,200	19,200	19,200
Numbers 1889-90: —; 1890-91: 1 — Additional Judge (2,250)	27,000	5,440	...	...
Total Salaries	46,200	24,640	19,200	19,200
Establishment.				
Numbers 1889-90: 1; 1890-91: 1 — Clerk (350)	4,200	9,960	4,200	9,656
Numbers 1889-90: 6; 1890-91: 8 — Clerks (on less than 200)	7,260		5,460	
Numbers 1889-90: 7; 1890-91: 10 — Servants	1,212	912	852	1,052
Process-serving Establishment—				
Numbers 1889-90: 2; 1890-91: 2 — Bailiffs	2,100	2,100	2,100	2,100
Numbers 1889-90: 8; 1890-91: 8 — Runners	1,176	1,176	1,176	1,176
Numbers 1889-90: —; 1890-91: — — Temporary Establishment	400	400	200	141
Total Establishment	16,348	14,548	13,988	14,125
Allowances.				
Travelling Allowances of Officers	2,000	500	50	11
Ditto of Establishment	500	200	50	11
Total Allowances	2,500	700	100	22
Supplies and Services.				
Fees to Interpreter and others	800	600	600	707
Diet and Travelling Allowance of Witnesses	700	500	1,100	704
Total Supplies and Services	1,500	1,100	1,700	1,411
Contingencies.				
Postage Charges	200	100	100	100
Telegram Charges	60	10	10	1
Purchase of Furniture	150	50	50	5
Purchase of Books, Periodicals, and Newspapers	130	86	86	38
Rents, Rates, and Taxes	100	60	60	72
Process-serving Establishment Contingencies	450	350	350	241
Office Expenses and Miscellaneous	762	356	356	295
Total Contingencies	1,852	1,012	1,012	752
Total Civil and Sessions Courts	68,400	42,000	36,000	35,510
Courts of Small Causes.				
Salaries.				
Numbers 1889-90: 1; 1890-91: 1 — First Judge (1,000—1,250)	12,000	11,388	10,140	9,420
Numbers 1889-90: 1; 1890-91: 1 — Second Judge (500)	6,000	6,000	6,000	6,022
Numbers 1889-90: —; 1890-91: — — Allowance to Judge (50)	600	600	600	550
Total Salaries	18,600	17,988	16,740	15,992
Carried over	18,600	17,988	16,740	15,992

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		LOWER BURMA—*contd.*				
		Courts of Small Causes—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	18,600	17,988	16,740	15,992
		Establishment.				
		First Judge—				
1	1	Clerk (250)	3,000	10,190	3,000	9,487
7	8	Clerks (on less than 200)	8,860		7,190	
9	10	Servants	1,368	1,176	1,176	1,076
		Second Judge—				
3	3	Clerks (less than 200)	2,900	2,760	3,170	2,650
4	4	Servants	456	456	456	466
		Total Establishment	16,584	14,582	14,992	13,679
		Contingencies.				
		Postage Charges	176	130	200	70
		Purchase of Books and Periodicals	250	...	...	...
		Purchase of Furniture	340	50	50	20
		Rents, Rates, and Taxes	...	...	432	823
		Office Expenses and Miscellaneous	250	150	386	153
		Total Contingencies	1,016	330	1,068	1,066
		Total Courts of Small Causes	36,200	32,900	32,800	30,737
		Criminal Courts.				
		GENERAL ESTABLISHMENTS.				
		Salaries.				
—	—	Moiety of the salaries of Deputy, Assistant and Extra Assistant Commissioners, and Myooks transferred from "3, Land Revenue"—Charges of District Administration—*See* page 21	4,63,000	4,49,000	4,53,380	4,42,136
—	—	Moiety of Sub-Divisional Establishments transferred from "3, Land Revenue"—*See* page 21	39,390	39,950	39,882	39,303
		TOTAL GENERAL ESTABLISHMENTS	5,02,390	4,88,950	4,93,262	4,81,439
		JUDICIAL ESTABLISHMENT.				
		Salaries.				
—	—	Allowance to Military Magistrates	...	...	...	500
3	3	Allowance to Cantonment Magistrates (2 @ 100 & 1 @ 50)	3,000	3,000	3,000	3,217
1	1	Allowance to Thugyi Magistrate (50)	600	600	600	...
		Total Salaries	3,600	3,600	3,600	3,717
		Establishment.				
189	191	Clerks (on less than 200)	1,15,532	1,12,000	1,14,190	1,12,184
251	255	Servants	32,080	30,500	31,564	30,634
5	5	Boat Establishment (Servants)	768	768	768	789
2	2	Elephant Establishment (Mahouts and Grass-cutters)	288	288	288	264
		Temporary Establishment	800	500	504	785
		Thugyi Magistrate's Establishment—				
1	1	Clerk (25)	300	250	300	225
1	1	Servant	120	100	120	90
		Total Establishment	1,49,888	1,44,406	1,47,734	1,44,971
		Allowances.				
		Moiety of Travelling Allowances of Officers—*See* page 22	40,000	40,000	42,000	38,489
		Travelling Allowance of Establishment	5,000	5,000	7,000	4,651
		Total Allowances	45,000	45,000	49,000	43,140
		Supplies and Services.				
		Fees to Interpreters and others	2,800	2,800	2,290	2,808
		Diet and Travelling Allowance of Witnesses	60,000	52,550	58,550	55,705
		Petty Construction and Repairs	1,000	1,000	785	542
		Execution Charges	832	900	1,610	2,173
		Total Supplies and Services	64,632	57,250	63,235	61,228
		Contingencies.				
		Postage Charges	7,400	6,600	4,000	4,227
		Telegram Charges	2,000	2,000	5,000	4,920
		Purchase of Furniture	1,650	1,300	1,645	2,274
		Purchase of Books, Periodicals, and Newspapers	100	100	130	79
		Tour Charges	3,000	2,300	2,700	3,039
		Section-writing	200	150	200	214
		Rents, Rates, and Taxes	410	500	1,120	1,092
		Freight, Shipping and Landing Charges	1,200	800	830	1,110
		Office Expenses and Miscellaneous	6,000	4,700	9,000	6,034
		Total Contingencies	21,960	18,450	24,625	22,989
		TOTAL JUDICIAL ESTABLISHMENT	2,85,080	2,68,706	2,88,194	2,76,045
		Carried over	7,87,470	7,57,656	7,81,456	7,57,484

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA—*contd.*				
Criminal Courts—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	7,87,470	7,57,656	7,81,456	7,57,484
PROCESS-SERVING ESTABLISHMENT.				
Establishment.				
Numbers. 1889-90. 1890-91.				
25 26 Bailiffs (on less than 200)	18,720	18,420	18,420	18,008
392 398 Runners	58,910	58,524	58,524	57,880
— — Temporary Establishment	5,000	5,000	5,000	3,836
Total Establishment	82,630	81,944	81,944	79,724
Supplies and Services.				
Boat and Conveyance hire	7,000	7,000	3,000	1,987
Contingencies.				
Postage Charges	...	...	...	5
Telegram Charges	...	...	...	9
Office Expenses and Miscellaneous	...	...	...	4,606
Total Contingencies	...	...	...	4,620
TOTAL PROCESS-SERVING ESTABLISHMENT	89,630	88,944	84,944	86,331
Total Criminal Courts	8,77,100	8 46,600	8,66,400	8,43,815

19B.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Jails	7,32,500	6,91,200	6,73,450	7,08,582
Jail Manufactures	1,57,200	1,57,300	1,23,250	1,44,615
Refunds	300	500	300	159
TOTAL LOWER BURMA	8,90,000	8,49,000	7,97,000	8,53,356
UPPER BURMA.				
IMPERIAL.				
Jails	3,25,000	2,99,000	2,63,000	2,51,630
Jail Manufactures	45,000	27,000	30,000	9,197
TOTAL UPPER BURMA	3,70,000	3,26,000	2,93,000	2,60,827
TOTAL	12,60,000	11,75,000	10,90,000	11,14,183

Numbers. 1889-90.	1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		UPPER BURMA.				
		IMPERIAL.	Rs.	Rs.	Rs.	Rs.
		Jails.				
		SPECIAL COMMISSION.				
		Special Commissioner	9,000	...	...	...
		SALARIES.				
		Central Jails.				
2	—	Superintendents' Allowances (2 at 250)	6,000	5,092	6,000	4,519
1	1	Jailor (200 and over)	4,080	8,000	3,720	5,271
3	4	Jailors (less than 200)	5,892		4,680	
		Total Central Jails	15,972	13,092	14,400	9,790
		District Jails.				
8	—	Superintendents' Allowances (13 @ 50 & 1 @ 75)	8,700	4,500	4,500	2,420
15	14	Jailors (on less than 200)	11,678	7,500	11,016	5,806
		Total District Jails	20,378	12,000	15,516	8,226
		TOTAL SALARIES	36,350	25,092	29,916	18,016
		ESTABLISHMENT.				
		CLERICAL ESTABLISHMENT—				
		Central Jails.				
3	4	Clerks (on less than 200)	3,600	3,200	2,640	1,912
		District Jails.				
4	7	Clerks (on less than 200)	2,880	1,100	1,440	1,088
		TOTAL CLERICAL ESTABLISHMENT	6,480	4,300	4,080	3,000
		WARDER ESTABLISHMENT—				
		Central Jails.				
101	100	Warders	18,132	17,500	18,636	10,255
—	—	Temporary Warders	2,000	1,800	4,200	18
		Total Central Jails	20,132	19,300	22,836	10,273
		District Jails.				
180	240	Warders	23,440	24,000	31,596	18,133
—	—	Temporary Warders	...	...	...	662
		Total District Jails	23,440	24,000	31,596	18,795
		TOTAL WARDER ESTABLISHMENT	43,572	43,300	54,432	29,068
		MENIAL AND OTHER ESTABLISHMENTS—				
		Central Jails.				
3	3	Servants	360	360	360	314
		TOTAL ESTABLISHMENT	50,412	47,960	58,872	32,582

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Upper Burma—*contd.*				
Jails—*contd.*				
Allowances.				
Central Jails.				
Travelling Allowance	200	200	600	609
District Jails.				
Travelling Allowance	300	300	600	436
Total Allowances	500	500	1,200	1,045
Supplies and Services.				
Central Jails.				
Rations (2,200 Prisoners)	85,000	82,000	82,000	47,024
Clothing and Bedding (2,200 Prisoners)	8,000	6,000	9,500	4,095
Passage-money of Released Prisoners	1,000	900	...	...
Charges for moving Prisoners	3,500	6,000	6,000	9,656
Rewards for Capture of Escaped Convicts	100	100	100	...
Petty Construction and Repairs	800	100	800	31
Total Central Jails	98,400	95,100	98,400	60,806
District Jails.				
Rations (1,487 Prisoners)	63,300	50,500	29,500	56,747
Reserve Store of Grain	...	...	21,000	1,518
Clothing and Bedding (1,487 Prisoners)	4,540	3,000	4,000	2,537
Passage-money of Released Prisoners	600	500	...	517
Charges for moving Prisoners	3,860	7,000	6,000	8,704
Rewards for Capture of Escaped Convicts	800	500	1,000	750
Petty Construction and Repairs	1,500	1,000	1,500	1,204
Subsistence Allowance to Ticket-of-leave Convicts	50	50	...	47
Total District Jails	74,650	62,550	63,000	72,024
Lock-ups.				
In Central Jails— Charges of Under-trial Prisoners (185 Prisoners)	10,000	11,000	7,000	4,192
In District Jails— Charges of Under-trial Prisoners (450 Prisoners)	35,000	35,000	18,800	41,013
Total Lock-ups	45,000	46,000	25,800	45,205
Total Supplies and Services	2,18,050	2,03,650	1,87,200	1,78,035
Hospital Charges.				
Central Jails.				
Salaries.				
Numbers. 1889-90. 2; 1890-91. 3 — Hospital Assistants (on less than Rs 200)	2,300	1,200	1,800	1,185
Supplies and Services.				
Medicines supplied by Military Department	2,000	1,200	850	240
Contingencies.				
Hospital Expenses	3,000	3,000	1,600	1,394
Total Central Jails	7,300	5,400	4,250	2,819
District Jails.				
Salaries.				
Numbers. 1889-90. 8; 1890-91. 14 — Hospital Assistants' Allowances	2,160	960	960	771
Supplies and Services.				
Medicines supplied by Military Department	1,650	1,000	1,800	1,600
Contingencies.				
Hospital Expenses	3,000	2,740	3,000	2,374
Total District Jails	6,810	4,700	5,760	4,745
Total Hospital Charges	14,110	10,100	10,010	7,564
Contingencies.				
Central Jails.				
Postage Charges	230	230	170	124
Telegram Charges	150	150	200	106
Purchase of Furniture	200	150	200	...
Freight, Shipping and Landing Charges	700	700	100	37
Office Expenses and Miscellaneous	3,000	3,718	2,500	2,684
Total Central Jails	4,280	4,948	3,170	2,951
Carried over	4,280	4,948	3,170	2,951

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
UPPER BURMA—*contd.*				
Jails—*contd.*				
CONTINGENCIES—*continued.*				
Brought forward	4,280	4,948	3,170	2,951
District Jails.				
Postage Charges	300	250	340	194
Telegram Charges	300	300	340	291
Purchase of Furniture	925	600	750	374
Freight, Shipping and Landing Charges	800	800	250	2,287
Office Expenses and Miscellaneous	5,500	4,800	6,000	8,491
Total District Jails	7,825	6,750	7,680	11,637
TOTAL CONTINGENCIES	12,105	11,698	10,850	[illegible]
Total Special Commission	9,000	...	...	...
Total Central Jails	1,50,244	1,41,600	1,46,656	89,474
Total District Jails	1,36,283	1,11,400	1,25,592	1,16,951
Total Lock-ups	45,000	46,000	25,800	45,205
	3,40,527		2,98,048	
Deduct—Probable Savings	*15,527*		*35,048*	
Total Jails	3,25,000	2,99,000	2,63,000	2,51,630
Jail Manufactures.				
ALLOWANCES.				
Central Jails.				
Commission to Jailors	400	...	...	...
District Jails.				
Commission to Jailors	100	100	87	14
TOTAL ALLOWANCES	500	100	87	14
SUPPLIES AND SERVICES.				
Central Jails.				
Tools and Plant	2,000	1,000	3,000	226
Raw Materials	26,000	12,000	12,000	7,364
Total Central Jails	28,000	13,000	15,000	7,590
District Jails.				
Tools and Plant	1,950	1,900	1,900	186
Raw Materials	18,000	11,850	15,500	1,390
Freight, Shipping and Landing Charges	...	...	1,228	...
Total District Jails	19,950	13,750	18,628	1,576
TOTAL SUPPLIES AND SERVICES	47,950	26,750	33,628	9,166
CONTINGENCIES.				
Central Jails.				
Office Expenses and Miscellaneous	100	100	100	1
District Jails.				
Office Expenses and Miscellaneous	100	50	185	16
TOTAL CONTINGENCIES	200	150	285	17
Total Central Jails	28,500	13,100	15,100	7,591
Total District Jails	20,150	13,900	18,900	1,606
	48,650		34,000	
Deduct—Probable Savings	*3,650*		*4,000*	
Total Jail Manufactures	45,000	27,000	30,000	9,197

Numbers. 1889-90.	Numbers. 1890-91.					
		LOWER BURMA.				
		Jails.				
		PROVINCIAL.				
		SUPERINTENDENCE.				
		Salaries.				
1	1	Inspector General (2,000)	24,000		24,000	
		Deduct—Part salary transferred to—				
		24.—Medical—Superintendence—*See* page 7	*7,800*		*7,800*	
		Medical—Sanitary Commissioner—*See* page 75	*2,400*		*2,400*	
		Medical—Vaccination as allowance to Superintendent, Vaccination—*See* page 76	*1,800*		*1,800*	
		I. G.'s salary, Law and Justice share	12,000	12,000	12,000	12,000
—		Allowance to *ex-officio* Deputy Inspector General (100)	...	...	...	863
		Total Salaries	12,000	12,000	12,000	12,863
		Establishment.				
1	1	Clerk (on 200 and over)	3,600	11,230	3,600	9,341
9	9	Clerks (on less than 200)	9,120		7,680	
5	6	Servants	768	648	648	671
		Total Establishment	13,488	11,878	11,928	10,012
		Carried over	25,488	23,878	23,928	22,875

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Jails—*contd.*				
		SUPERINTENDENCE—*contd.*				
		Brought forward	25,488	23,878	23,928	22,875
		Allowances.				
		Travelling Allowance of Officers	2,000	2,000	2,000	1,844
		Contingencies.				
		Postage Charges	400	352	350	376
		Telegram Charges	250	250	360	353
		Purchase of Furniture	212	270	300	80
		Office Expenses and Miscellaneous	250	250	252	145
		Total Contingencies	1,112	1,122	1,272	954
		TOTAL SUPERINTENDENCE	28,600	27,000	27,200	25,673
		SALARIES.				
		Central Jails.				
4	4	Superintendents (950), (800), 2 (250)	27,000	26,500	27,000	26,355
3	3	Jailors (on 200 and over)	10,320	22,442	10,200	21,281
7	7	Jailors (on less than 200)	12,312		12,242	
		Total Central Jails	49,632	48,942	49,442	47,636
		District Jails.				
8	8	Superintendents' Allowances (1—150, 1—100, 4—75, 1—50 & 1—25)	7,500	7,200	7,200	6,312
1	—	Jailors (on 200 and over)	...	...	3,000	12,892
9	10	Jailors (on less than 200)	12,504	12,000	9,660	
		Total District Jails	20,004	19,200	19,860	19,204
		School of Industry.				
1	1	Superintendent (250)	3,000	3,000	3,000	3,000
3	3	Teachers (less than 200)	1,560	1,560	1,560	1,630
		Total School of Industry	4,560	4,560	4,560	4,630
		TOTAL SALARIES	74,196	72,702	73,862	71,470
		ESTABLISHMENT.				
		CLERICAL ESTABLISHMENT—				
		Central Jails.				
9	11	Clerks (on less than 200)	9,240	8,200	7,320	7,295
		District Jails.				
8	8	Clerks (on less than 200)	3,540	3,200	3,504	2,834
		TOTAL CLERICAL ESTABLISHMENT	12,780	11,400	10,824	10,129
		WARDER ESTABLISHMENT—				
		Central Jails.				
255	255	Warders	48,796	49,260	49,260	48,683
—	—	Temporary Warders	5,700	4,500	5,700	1,981
		Total Central Jails	54,496	53,760	54,960	50,664
		District Jails.				
213	216	Warders	36,072	34,500	35,592	34,411
—	—	Temporary Warders	2,900	2,900	2,500	2,872
		Total District Jails	38,972	37,400	38,092	37,283
		School of Industry.				
13	13	Warders	2,208	2,208	2,208	2,229
		TOTAL WARDER ESTABLISHMENT	95,676	93,368	95,260	90,176
		MENIAL AND OTHER ESTABLISHMENTS—				
		Central Jails.				
5	5	Servants	600	600	600	611
		District Jails.				
4	5	Servants	600	350	480	281
		TOTAL MENIAL AND OTHER ESTABLISHMENTS	1,200	950	1,080	892
		TOTAL ESTABLISHMENT	1,09,656	1,05,718	1,07,164	1,01,197
		ALLOWANCES.				
		Central Jails.				
		House Allowance to Superintendent	960	960	960	960
		Travelling Allowance	300	300	300	344
		Total Central Jails	1,260	1,260	1,260	1,304
		District Jails.				
		Travelling Allowance	100	100	300	379
		TOTAL ALLOWANCES	1,360	1,360	1,560	1,683

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Jails—*contd.*				
SUPPLIES AND SERVICES.				
Central Jails.				
Rations (7,200 Prisoners)	2,63,000	2,30,000	2,23,000	2,61,081
Clothing and Bedding (7,200 Prisoners)	20,900	15,970	15,975	16,909
Passage-money of Released Prisoners	1,800	2,000	...	...
Charges for moving Prisoners	13,500	16,000	20,000	19,970
Rewards for Capture of Escaped Convicts	130	150	150	210
Petty Construction and Repairs	4,600	7,470	7,470	10,243
Charges for Transportation of Prisoners to other Provinces	30,000	34,000	30,000	26,869
Total Central Jails	3,33,950	3,05,590	2,96,595	3,35,282
District Jails.				
Rations (2,418 Prisoners)	37,000	62,960	35,060	33,884
Reserve Store of Grain	34,850		27,900	31,203
Clothing and Bedding (2,418 Prisoners)	4,288	3,410	3,410	3,851
Passage-money of Released Prisoners	950	500	...	...
Charges for moving Prisoners	7,400	10,000	15,300	17,932
Rewards for Capture of Escaped Convicts	500	300	450	800
Petty Construction and Repairs	1,300	1,000	1,500	780
Subsistence Allowance to Ticket-of-leave Convicts (11 Convicts)	700	700	600	630
Total District Jails	86,988	78,870	84,220	89,080
School of Industry.				
Rations	2,750	2,750	2,750	2,620
Clothing and Bedding	100	100	100	103
Tools and Plant	300	300	300	262
Petty Construction and Repairs	100	100	100	30
Cost of Medicines	50	50	50	7
Total School of Industry	3,300	3,300	3,300	3,022
Lock-ups.				
In Central Jails—				
Charges of Under-trial Prisoners (144 Prisoners)	10,000	10,000	10,000	10,249
In District Jails—				
Charges of Under-trial Prisoners (614 Prisoners)	35,000	36,000	30,000	27,563
Total Lock-ups	45,000	46,000	40,000	37,812
TOTAL SUPPLIES AND SERVICES	4,69,238	4,33,760	4,24,115	4,65,196
HOSPITAL CHARGES.				
Central Jails.				
Salaries.				
1 (1889-90) — (1890-91) Allowance to Surgeon (100)	1,200	1,200	1,200	1,602
6 (1889-90) 9 (1890-91) Hospital Assistants (on less than 200)	7,590	6,960	4,800	5,639
Supplies and Services.				
Medicines supplied by Military Department	4,700	3,600	3,600	3,820
Contingencies.				
Hospital Expenses	12,000	10,200	7,800	10,747
Total Central Jails	25,490	21,960	17,400	21,808
District Jails.				
Salaries.				
5 (1889-90) 7 (1890-91) Hospital Assistants (on less than 200)	3,240	3,240	5,130	3,379
Supplies and Services.				
Medicines Supplied by Military Department	1,950	2,100	2,100	2,266
Contingencies.				
Hospital Expenses	3,700	3,500	4,100	3,091
Total District Jails	8,890	8,840	11,330	8,736
TOTAL HOSPITAL CHARGES	34,380	30,800	28,730	30,544
CONTINGENCIES.				
Central Jails.				
Postage Charges	700	700	625	618
Telegram Charges	300	300	300	290
Purchase of Furniture	180	150	150	...
Freight, Shipping, and Landing Charges	400	400	400	363
Office Expenses and Miscellaneous	7,300	10,000	2,239	2,132
Total Central Jails	8,880	11,550	3,714	3,403
Carried over	8,880	11,550	3,714	3,403

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Jails—*contd.*				
CONTINGENCIES—Brought forward	8,880	11,550	3,714	3,403
District Jails.				
Postage Charges	360	300	335	315
Telegram Charges	100	50	100	50
Purchase of Furniture	60	50	50	4
Freight, Shipping and Landing Charges	180	150	60	165
Office Expenses and Miscellaneous	4,730	7,000	5,600	8,178
Total District Jails	5,430	7,550	6,145	8,712
School of Industry.				
Postage Charges	20	20	20	11
Telegram Charges	20	20	20	12
Purchase of Furniture	20	20	20	...
Rents, Rates, and Taxes	...	..	200	...
Office Expenses and Miscellaneous	700	700	700	681
Total School of Industry	760	760	960	704
TOTAL CONTINGENCIES	15,070	19,860	10,819	12,819
Total Superintendence	28,600	27,000	27,200	25,673
Total Central Jails	4,83,548	4,51,862	4,31,291	4,68,003
Total District Jails	1,64,524	1,55,510	1,63,931	1,66,509
Total Lock-ups	45,000	46,000	40,000	37,812
Total School of Industry	10,828	10,828	11,028	10,585
Total Jails	7,32,500	6,91,200	6,73,450	7,08,582
Jail Manufactures.				
ESTABLISHMENT.				
Central Jails.				
Numbers. 1889-90. 1890-91.				
1 1 Foreman (200)	2,400	2,400	2,400	2,400
1 1 Salesman (30)	360	360	360	360
1 1 Bill Collector (30)	360	360	360	360
TOTAL ESTABLISHMENT	3,120	3,120	3,120	3,120
ALLOWANCES.				
Central Jails.				
Commission to Jailors	940	900	1,215	963
District Jails.				
Commission to Jailors	1,000	700	1,215	281
TOTAL ALLOWANCES	1,940	1,600	2,430	1,244
SUPPLIES AND SERVICES.				
Central Jails.				
Tools and Plant	5,000	7,000	2,000	5,078
Raw Materials	1,10,000	1,25,000	97,000	1,07,749
Freight, Shipping and Landing Charges	1,200	1,200	1,200	1,268
Total Central Jails	1,16,200	1,33,200	1,00,200	1,14,095
District Jails.				
Tools and Plant	850	700	410	534
Raw Materials	33,250	17,100	15,285	22,425
Total District Jails	34,100	17,800	15,695	22,959
TOTAL SUPPLIES AND SERVICES	1,50,300	1,51,000	1,15,895	1,37,054
CONTINGENCIES.				
Central Jails.				
Postage Charges	50	50	150	90
Office Expenses and Miscellaneous	1,350	1,175	1,175	2,774
Total Central Jails	1,400	1,225	1,325	2,864
District Jails.				
Postage Charges	20	20	15	7
Freight, Shipping and Landing Charges	190	50	165	77
Office Expenses and Miscellaneous	230	285	300	249
Total District Jails	440	355	480	333
TOTAL CONTINGENCIES	1,840	1,580	1,805	3,197
Total Central Jails	1,21,660	1,38,445	1,05,860	1,21,042
Total District Jails	35,540	18,855	17,390	23,573
Total Jail Manufactures	1,57,200	1,57,300	1,23,250	1,44,615

20.—POLICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Lower Burma.				
Provincial.				
Superintendence	1,11,000	1,21,000	1,23,000	65,183
District Executive Force	26,31,000	23,44,000	25,14,000	24,06,183
Special Police	3,27,000	3,50,000	3,87,000	3,52,816
Railway Police	42,000	...	42,000	...
Steam-boiler Inspection Establishments	7,000	7,000	7,000	7,801
Refunds	1,000	2,000	1,000	885
Total Provincial	31,19,000	28,24,000	30,74,000	28,22,958
Local.				
Village Police	3,92,000	3,95,000	3,81,000	3,60,836
Cattle Pounds	6,000	5,000	4,000	3,241
Refunds	1,000	1,000	1,000	714
Total Local	3,99,000	4,01,000	3,86,000	3,64,791
Total Lower Burma	35,18,000	32,25,000	34,60,000	31,97,749
Upper Burma.				
Imperial.				
Superintendence	...	...	...	45,695
District Executive Force	19,02,000	18,93,000	18,24,000	16,65,040
Special Police	63,21,000	64,51,000	67,31,000	61,25,577
Railway Police	14,000	...	...	...
Cantonment Police	20,000	20,000	20,000	13,500
Municipal Police	1,22,000	1,05,000	1,05,000	86,421
Miscellaneous	...	...	...	35
Refunds	2,000	5,000	2,000	12,624
Total Imperial	83,81,000	84,74,000	86,82,000	79,48,892
Local.				
Cattle-Pounds	1,000	900	1,000	394
Refunds	1,000	100	1,000	1,344
Total Local	2,000	1,000	2,000	1,738
Total Upper Burma	83,83,000	84,75,000	86,84,000	79,50,630
TOTAL	1,19,01,000	1,17,00,000	1,21,44,000	1,11,48,379

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Upper Burma.				
		Imperial.				
		Superintendence.				
		Salaries.				
—	—	Inspector-General (1,800)	...	...	...	14,400
—	—	Deputy Inspector-General (1,000)	...	...	...	10,000
		Total Salaries	...	...	...	24,400
		Establishment.				
—	—	Clerks { on 200 and over	...	...	...	} 9,960
		Clerks { on less than 200	...	...	...	
—	—	Servants	...	...	...	267
—	—	Temporary Establishment	...	...	...	3,007
		Total Establishment	...	...	...	13,234
		Allowances.				
		Allowance to Personal Assistant	...	...	...	600
		Travelling Allowance of Officers	...	...	...	1,000
		Ditto of Establishment	...	...	...	228
		Total Allowances	...	...	...	1,828
		Carried over	...	...	...	39,462

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Upper Burma—*contd.*				
		Superintendence—Brought forward	...	...	...	39,462
		Contingencies.				
		Postage Charges	...	...	...	387
		Telegram Charges	...	...	...	4,887
		Purchase of Furniture	...	...	...	111
		Freight, Shipping and Landing Charges	...	...	...	97
		Office Expenses and Miscellaneous	...	...	...	751
		Total Contingencies	...	...	...	6,233
		Total Superintendence	...	...	...	45,695
		District Executive Force.				
		District Police.				
		Salaries.				
		District Superintendents—				
2	3	3rd grade (700)	25,200	1,25,000	16,800	1,20,078
5	5	4th " (600)	36,000		36,000	
9	9	5th " (500)	54,000		54,000	
		Assistant District Superintendents—				
6	6	1st grade (400)	28,800	1,12,000	28,800	96,029
27	27	2nd " (250)	81,000		81,000	
		Total Salaries	2,25,000	2,37,000	2,16,600	2,16,107
		Establishment.				
		Police Force.				
13	13	Inspectors, 1st class (175)	23,400	1,05,000	27,300	1,07,018
51	50	" 2nd " (140)	72,000		85,680	
—	2	" 3rd " (120)	2,880		...	
148	146	Head Constables (65)	1,13,880	90,000	1,15,440	90,152
85	94	Sergeants (30)	33,840	82,000	30,600	80,987
102	103	" (25)	30,900		30,600	
157	166	" (20)	39,840		37,680	
—	6	Constables (16)	1,152	7,43,300	...	7,02,187
1,781	1,918	" (14)	3,22,224		2,99,208	
3,307	3,703	" (12)	5,33,232		4,76,208	
407	358	" (10)	42,960		48,840	
—	40	" (8)	3,840		...	
		Mounted Police	...	...	...	292
		River Police—				
		Temporary Force—				
	—	Inspectors	...	6,700	8,640	93
		Total Police Force	12,20,148	10,27,000	11,60,196	9,80,729
		Clerical and other Establishments.				
		Interpreters (on less than 200)	2,000	1,900	4,000	1,684
104	38	Clerks (on less than 200)	31,900	31,500	57,660	19,164
117	53	Servants	6,360	5,600	10,860	8,013
		Total Clerical and other Establishments	40,260	39,000	72,520	28,861
			14,85,408		14,49,316	
		Deduct—Probable Savings	*49,970*		*48,274*	
		Total District Police	14,35,438	13,03,000	14,01,042	12,25,697
		Other Police.				
		Punitive Police	32,300	1,00,000	25,000	23,433
		Irregular Police	9,000	16,000	14,000	20,448
443	—	Village Police	...	14,000	56,748	34,545
—		Ruby-mines Company Police	22,332	10,000	...	...
		Total Other Police	63,632	1,40,000	95,748	78,426
		Allowances.				
		Travelling Allowances of Officers	60,000	80,000	42,000	58,567
		Ditto of Police Force	25,000	25,000	20,000	25,218
		Horse Allowances to Inspectors	15,900	8,000	...	11,130
		Ditto Mounted Police	96,240	76,240	76,440	55,587
		House Allowance to Sub-Divisional Officers	8,000	8,000	9,900	4,941
		Staff Allowances to Drill Instructors	4,080	2,000	4,320	...
		Local Allowance	1,920	1,760	420	...
		Total Allowances	2,11,140	2,01,000	1,53,080	1,55,443
		Carried over	17,10,210	16,44,000	16,49,870	14,59,566

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		UPPER BURMA—*contd.*				
		District Executive Force—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	17,10,210	16,44,000	16,49,870	14,59,566
		Supplies and Services.				
		Building Grants	...	...	...	1,000
		Clothing	70,000	77,000	62,010	42,099
		Arms and Accoutrements and Handcuffs	36,070	58,000	20,000	64,810
		Rewards to Informers and for Capture of Proclaimed Offenders	32,000	50,000	32,000	17,911
		Rewards for Bravery and Meritorious Services	18,000	20,000	18,000	20,694
		Rewards for Good Shooting	500	500	500	427
		Cost of Escorts	7,000	10,000	6,000	7,904
		Purchase and Conveyance of Food for Outlying Guards	...	100	...	214
		Petty Construction and Repairs	...	4,000	1,500	1,246
		Secret-Service Money	2,000	2,400	3,000	3,409
		Purchase and Repair of Boats	2,400	...	2,400	50
		Total Supplies and Services	1,67,970	2,22,000	1,45,410	1,89,764
		Contingencies.				
		Postage Charges	1,600	1,500	3,000	878
		Telegram Charges	5,000	5,000	5,000	4,894
		Purchase of Furniture	7,000	10,000	10,300	1,433
		Rents, Rates, and Taxes	720	800	720	669
		Freight, Shipping and Landing Charges	2,500	2,500	2,500	2,381
		Office Expenses and Miscellaneous	7,000	7,200	7,200	5,455
		Total Contingencies	23,820	27,000	28,720	15,710
		Total District Executive Force	19,02,000	18,93,000	18,24,000	16,65,040
		Special Police.				
		Salaries.				
9	11	Commanding Officers (774-1-6)	1,03,379	1,65,000	83,602	1,57,500
11	8	Ditto (625-12-0)	60,072		82,599	
25	27	Assistant Commandants (475-12-0)	1,55,343	1,29,000	1,42,725	65,091
3	3	Naib Commandants (300)	10,800	8,200	10,800	...
		Total Salaries	3,29,594	3,02,200	3,19,726	2,22,591
		Establishment.				
		Police Force—				
—	10	Inspectors	14,400	12,400	...	1,224
67	66	Native Officers (150)	1,18,800	4,55,000	1,20,600	4,40,711
101	97	Ditto (100)	1,16,400		1,21,200	
168	162	Ditto (65)	1,26,360		1,31,040	
168	163	Ditto (50)	97,800		1,00,800	
336	325	Non-Commissioned Officers (30)	1,17,000	4,63,000	1,20,860	4,43,585
672	650	Ditto ditto (25)	1,95,080		2,01,600	
672	650	Ditto ditto (20)	1,56,000		1,61,280	
844	813	Privates (16)	1,56,096	27,72,000	1,62,048	25,72,600
1,688	1,626	Ditto (15)	2,92,680		3,03,840	
14,348	13,842	Ditto (14)	23,25,456		24,10,464	
—	21	Armourers (50)	12,600	76,000	77,208	58,066
562	498	Followers	55,786			
—	—	Karen Levies	96,180	1,00,000	1,18,950	39,502
—	—	Temporary Force	...	...	25,000	...
		Total Police Force	38,80,638	38,78,400	40,54,890	35,55,688
		Clerical and other Establishments—				
33	36	Clerks (less than 200)	27,960	24,000	22,320	22,320
		Interpreters (less than 200)	30,000	35,000	30,000	27,702
20	22	Servants	2,232	2,400	1,920	7,577
		Total Clerical and other Establishments	60,192	61,400	54,240	57,599
			42,70,424		44,28,856	
		Deduct—Probable Savings	1,35,928		97,588	
		Total Salaries, &c.	41,34,496	42,42,000	43,31,268	38,35,878
		Carried over	41,34,496	42,42,000	43,31,268	38,35,878

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Upper Burma—*contd.*				
Special Police—*contd.*				
Brought forward	41,34,496	42,42,000	43,31,268	38,35,878
Allowances.				
Local Allowances	1,200	1,100	...	...
Travelling Allowances of Officers	50,000	68,000	50,000	48,096
Ditto of Police Force	50,000	49,000	1,50,000	1,48,982
Ditto of Police to and from India	1,50,000	2,16,000	1,20,000	2,46,871
Staff Allowance to Native and Non-Commissioned Officers	20,860	18,000	26,400	17,287
Horse Allowance to Mounted Police	2,60,000	2,62,460	3,14,400	2,36,740
Compensation for Dearness of Provision	38,446	72,000	1,10,363	36,069
Total Allowances	5,70,506	6,86,560	7,71,163	7,34,045
Supplies and Services.				
Expedition Charges	16,000	25,000	8,000	21,734
Clothing	1,90,000	2,16,000	2,15,930	2,63,362
Arms and Accoutrements	1,56,000	2,00,000	2,26,500	1,79,052
Tarpaulins and Waterproof Sheetings	10,000	5,000	8,000	3,426
Entrenching Tools	8,000	3,000	8,000	2,879
Rewards for Bravery and Meritorious Services	2,000	3,000	2,000	4,149
Ditto for Good Shooting	3,000	1,000	4,000	3,455
Ditto for Good Conduct	500		500	
Cost of Escorts	40,000	42,000	14,000	31,691
Purchase of Ponies	1,88,950	1,40,000	70,000	1,73,196
Purchase and Repair of Saddles	61,518	15,000	50,000	30,826
Veterinary Charges	20,000	15,000	20,000	9,232
Stable Gear	..	15,000	30,000	20,566
Purchase of Baggage Animals	...		34,400	.
Charges for ditto	1,60,910	1,15,000	1,53,822	1,03,594
Conveyance and Carriage of Baggage	50,000	70,000	...	11,493
Petty Construction and Repairs	10,000	10,000	3,000	12,627
Charges of Dacoits' Relatives	3,000	15,000	...	...
Secret-Service Money	1,000	600	...	705
Cost of Medals	.	3,000	...	38,158
Conservancy Charges	3,000	3,000	7,538	1,228
Total Supplies and Services	9,23,878	8,96,600	8,55,690	9,11,373
Contingencies.				
Postage Charges	2,200	2,200	3,000	1,640
Telegram Charges	8,000	10,000	12,000	10,172
Purchase of Furniture	3,000	2,000	2,000	1,485
Rents, Rates, and Taxes	3,600	4,000	5,525	7,710
Freight, Shipping and Landing Charges	15,000	12,000	26,000	20,518
Office Expenses and Miscellaneous	22,320	22,640	7,000	39,869
Total Contingencies	54,120	54,840	55,525	81,394
Numbers. 1889-90. / 1890-91. — *Hospital Charges.*				
Salaries.				
... / 1 — Assistant Surgeon	1,200	...	...	...
6 / ... — Uncovenanted Medical Officer	...	...	10,500	...
... / 5 — Assistant Apothecary @ 165	9,900	910	...	...
... / ... — Allowance to Civil Surgeon for Medical Charge (100)	...	537	1,200	...
... — Allowance to Apothecaries	600	275	...	..
84 / 93 — Hospital Assistants (less than 200)	65,570	50,000	60,900	27,756
Total Salaries	77,270	51,722	72,600	27,756
Establishment.				
94 / 93 — Compounders and Dressers (less than 200)	25,840	20,000	24,240	16,119
181 / 178 — Servants	27,460	17,500	32,474	16,413
Total Establishment.	53,300	37,500	56,714	32,532
	1,30,570			
Deduct—Probable Savings	*30,000*			
Allowances.	1,00,570			
Travelling Allowance	13,400	10,000	10,000	11,554
Supplies and Services.				
Medicine supplied by Military Department	27,100	26,000	26,000	24,715
Country Medicines	5,960	4,500	3,750	2,852
Clothing and Bedding	1,420	400	480	. .
Diet of Patients	16,000	10,000	17,800	...
Petty Construction and Repairs	1,870	..	..	...
Total Supplies and Services	52,350	40,900	48,030	27,567
	1,66,320	1,40,122	1,87,344	99,409
Carried over	56,83,000	58,80,000	60,13,646	55,62,690

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
UPPER BURMA—*contd.*				
Special Police—*contd.*—Brought forward	56,83,000	58,80,000	60,13,646	55,62,690
HOSPITAL CHARGES—contd.—Brought forward	1,66,320	1,40,122	1,87,344	99,409
Contingencies.				
Postage Charges	370	300	390	...
Telegram Charges	350	250	280	39
Office Expenses and Miscellaneous	7,960	10,328	10,340	22,619
Total Contingencies	8,680	10,878	11,010	22,658
TOTAL HOSPITAL CHARGES	1,75,000	1,51,000	1,98,354	1,22,067
POLICE FOOD SUPPLY.				
Salaries.				
Numbers. 1889-90. 1890-91. — Director and Assistant Director (1,000) (600)	20,400	17,000	19,200	18,538
Establishment.				
Clerk (250)	3,000	20,000	2,760	17,827
Do. less than 200	18,170		18,300	
Servants	2,110	2,000	2,064	2,179
Total Establishment	23,280	22,000	23,124	20,006
Allowances.				
Travelling Allowance	3,500	3,500	5,000	3,406
Supplies and Services.				
Purchase and Carriage of Supplies	12,55,320	12,00,000	11,99,370	3,93,375
Contingencies.				
Postage Charges	500	500	500	432
Telegram Charges	2,000	2,000	2,000	2,169
Rents, Rates, and Taxes	...	...	2,600	1,150
Office Expenses and Miscellaneous	1,000	1,000	2,000	1,744
Total Contingencies	3,500	3,500	7,100	5,495
	13,06,000	12,46,000	12,53,794	
Deduct—Recoveries at 4-11-0 from men in Police Force	*8,43,000*	*8,26,000*	*7,34,794*	
TOTAL POLICE FOOD SUPPLY	4,63,000	4,20,000	5,19,000	4,40,820
Total Special Police	63,21,000	64,51,000	67,31,000	61,25,577
Railway Police.				
ESTABLISHMENT.				
Police Force.				
Numbers. 1889-90. 1890-91. — Inspectors (120)	1,440			
Head Constables (65)	1,560			
Sergeants (50)	1,800			
,, (30)	1,080			
Constables (16)	1,152			
,, (15)	6,660			
	13,692			
Deduct—Probable Savings	*247*			
Total Establishment	13,445			
Allowances.				
Horse Allowance to Inspector	240			
Supplies and Services.				
Clothing	315			
Total Railway Police	14,000			

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		UPPER BURMA—*contd.*				
		Cantonment Police.				
		Establishment.				
		Police Force.				
1	1	Inspector (120)	1,440		1,440	
1	1	Head Constable (65)	780		780	
1	1	Sergeant (30)	360		360	
1	1	Sergeants (25)	300		300	
2	2	Ditto (20)	480		480	
8	8	Constables (14)	1,344		1,344	
86	86	Ditto (12)	12,384		12,384	
			17,088		17,088	
		Deduct—Probable Savings	449		444	
		Total Police Force	16,639		16,644	
		Allowances.				
		Horse Allowances to Inspectors	240		240	
		Supplies and Services.				
		Clothing	1,195		990	
		Arms and Accoutrements	1,926		2,126	
		Total Supplies and Services	3,121		3,116	
		Contingencies.				
		Office Expenses and Miscellaneous	...		...	
		Total Cantonment Police	20,000	20,000	20,000	13,500
		Municipal Police.				
		Establishment.				
		Police Force.				
1	1	Inspector (150)	1,800		1,800	
4	4	Inspectors (120)	5,760		5,760	
—	—	Ditto (100)	...		...	
2	—	Head Constables (100)	...		2,400	
7	7	Ditto (65)	5,460		5,460	
8	10	Sergeants (30)	3,600		2,880	
8	6	Ditto (25)	1,800		2,400	
14	17	Ditto (20)	4,080		3,360	
...	2	Constables (16)	384		...	
75	59	Ditto (14)	9,912		12,600	
411	453	Ditto (12)	65,232		59,184	
			98,028		95,844	
		Deduct—Probable Savings	2,524		2,683	
		Total Police Force	95,504		93,161	86,421
		Allowances.				
		Horse Allowances to Inspectors	1,260		1,260	
		Supplies and Services.				
		Clothing	6,509		6,407	
		Arms and Accoutrements	16,650		2,000	
		Total Supplies and Services	23,159		8,407	
		Contingencies.				
		Office Expenses and Miscellaneous	2,077		2,172	
		Total Municipal Police	1,22,000	1,05,000	1,05,000	86,421
		Cattle Pounds.				
		LOCAL.				
		Establishment.				
		Pound-keepers	612	700	1,000	73
		Contingencies.				
		Office Expenses and Miscellaneous	388	200	...	321
		Total Cattle Pounds	1,000	900	1,000	394
		Lower Burma.				
		PROVINCIAL.				
		Superintendence.				
		Salaries.				
1	1	Inspector-General (2,250)	27,000	34,673	27,000	21,834
2	2	Deputy Inspectors General (1,100) (1,000)	25,200	31,127	36,000	12,000
		Total Salaries	52,200	65,800	63,000	33,834
		Establishment.				
5	5	Clerks on 200 and over	13,200	13,200	13,200	17,711
15	15	" on less than 200	16,140	16,140	16,140	
2	2	Interpreters on less than 200	1,200	1,200	1,200	
11	12	Servants	1,320	1,300	1,536	664
—	—	Temporary Establishment	...	460	...	998
		Total Establishment	31,860	32,300	32,076	19,373
		Carried over	84,060	98,100	95,076	53,207

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma—*contd.*				
		Superintendence—*contd.*				
		Brought forward	84,060	98,100	95,076	53,207
		Allowances.				
		Allowance to Personal Assistant	2,400	2,400	2,400	1,500
		Travelling Allowance of Officers	7,800	5,400	7,800	2,582
		Ditto of Establishment	900	900	900	670
		Total Allowances	11,100	8,700	11,100	4,752
		Contingencies.				
		Postage Charges	2,000	2,000	1,200	1,044
		Telegram Charges	6,000	5,000	8,000	3,117
		Purchase of Furniture	1,000	800	1,074	607
		Purchase of Books, Periodicals, and Newspapers	100	100	100	49
		Freight, Shipping and Landing Charges	200	100	200	124
		Rents, Rates, and Taxes	4,950	4,950	4,950	318
		Office Expenses and Miscellaneous	1,590	1,250	1,300	1,965
		Total Contingencies	15,840	14,200	16,824	7,224
		Total Superintendence	**1,11,000**	**1,21,000**	**1,23,000**	**65,183**
		District Executive Force.				
		District Police.				
		Salaries.				
4	4	District Superintendents, 1st grade (900)	43,200	1,63,400	43,200	1,55,238
4	4	2nd „ (800)	38,400		38,400	
3	2	3rd „ (700)	16,800		25,200	
3	3	4th „ (600)	21,600		21,600	
6	6	5th „ (500)	48,000		36,000	
4	4	Assistant District Superintendents, 1st grade (400)	19,200	83,200	19,200	76,302
21	21	Assistant District Superintendents, 2nd grade (250)	63,000		63,000	
		Total Salaries	2,50,200	2,46,600	2,46,600	2,31,540
		Establishment.				
		Police Force.				
12	12	Inspectors, 1st class (150)	21,600	98,400	21,600	87,852
51	62	2nd „ (120)	89,280		73,440	
21	29	Head Constables (100)	34,800	1,15,000	25,200	1,22,423
1	1	(80)	960		960	
132	146	(65)	1,13,880		1,02,960	
141	154	Sergeants (50)	92,400	2,00,000	84,600	1,88,834
251	292	(30)	1,05,120		90,360	
—	59	(25)	17,700		...	
207	295	(20)	70,800		49,680	
1,221	1,082	Constables (16)	2,07,744	11,30,000	2,34,432	11,28,715
663	1,027	(15)	1,84,860		1,19,340	
4,561	4,636	(14)	7,78,848		7,66,248	
688	783	(12)	1,12,752		99,072	
—	41	(10)	4,920	...	...	...
		River Police—				
1	—	Steersmen (30)	...	3,600	360	5,238
2	2	(20)	480		480	
3	—	(18)	...		648	
1	1	(16)	192		192	
10	8	(15)	1,440		1,800	
10	—	Boatmen (15)	...	11,600	1,800	18,292
14	11	(14)	1,848		2,352	
23	39	(12)	5,616		3,312	
29	—	(11)	...		3,828	
—	—	Temporary force	15,000	15,000	15,000	18,196
		Total Police Force	18,60,240	15,73,600	16,97,664	15,69,550
		Clerical and other Establishments.				
16	31	Servants	3,384	1,800	1,956	1,646
			21,13,824		19,46,220	
		Deduct—Probable Savings	*69,984*		*68,765*	
		Total District Police	20,43,840	18,22,000	18,77,455	18,02,736
		Carried over	20,43,840	18,22,000	18,77,455	18,02,736

20.—POLICE—*continued.*

Numbers. 1889-90	Numbers. 1890-91.	Details.	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		District Executive Force—*contd.*				
		DISTRICT POLICE—*contd.*				
		Brought forward	20,43,840	18,22,000	18,77,455	18,02,736
		OTHER POLICE.				
		Punitive Police	74,760	80,000	75,000	1,21,129
1	1	Irregular Police	240	240	240	240
			75,000	80,240	75,240	1,21,369
		Training Depôts.				
		Establishment.				
..	...	Drill Instructors	...			313
9	9	Sergeants (30)	3,240	2,160	3,240	2,370
90	90	Constables (12)	12,960	10,000	12,960	9,707
1	1	Servant	90	200	90	43
		Allowances.				
		Charge Allowance to Inspectors	5,100	300	900	426
		House Allowance to Sergeants	540	300	540	170
		Total Training Depôts	21,930	12,960	17,730	13,029
		TOTAL OTHER POLICE	96,930	93,200	92,970	1,34,398
		Allowances.				
		Travelling Allowances of Officers	50,000	50,000	50,000	48,590
		Ditto of Police Force	40,000	42,000	82,850	65,848
		Horse Allowance to Inspectors	15,840	16,000	15,840	15,324
		Ditto to Mounted Police	10,000	10,000	14,000	10,030
		House Allowance to Officers at Head-Quarters	5,000	5,100	6,300	4,886
		Ditto to Sub-Divisional Officers	7,000	6,500	5,900	5,943
		Local Allowance	2,700	1,000	1,900	960
		Total Allowances	1,30,540	1,30,600	1,76,790	1,51,581
		Supplies and Services.				
		Clothing	98,000	80,000	80,980	90,956
		Ditto for Punitive Police	..	...	...	2
		Arms and Accoutrements	40,000	40,000	40,000	37,483
		Ditto ditto for Punitive Police		...	...	51
		Rewards to Informers and for Capture of Proclaimed Offenders	20,000	30,000	30,000	37,769
		Rewards for Bravery and Meritorious Services	5,000	7,000	16,000	13,700
		Ditto Good Conduct	3,000	2,000	2,000	2,736
		Ditto Good Shooting	1,000	200	1,000	...
		Cost of Escorts	36,000	50,000	30,000	36,894
		Purchase of Baggage Animals	.	...	290	543
		Charges for ditto	150	100	150	556
		Purchase and Repair of Boats	5,350	3,000	4,860	4,459
		Telephone Exchange	3,800	3,700	3,730	3,731
		Purchase and Conveyance of Food for Outlying Guards	2,740	2,500	2,740	3,219
		Petty Construction and Repairs	1,15,000	50,000	1,21,270	50,117
		Secret-Service Money	2,000	3,300	3,325	2,820
		Total Supplies and Services	3,32,040	2,71,800	3,36,345	2,85,036
		Contingencies.				
		Postage Charges	2,000	2,000	3,000	1,404
		Telegram Charges	3,000	3,000	4,735	4,375
		Purchase of Furniture	1,800	1,400	1,380	3,485
		Rents, Rates, and Taxes	3,000	3,200	1,320	3,099
		Freight, Shipping and Landing Charges	2,850	2,800	2,880	3,260
		Office Expenses and Miscellaneous	15,000	14,000	17,125	16,809
		Total Contingencies	27,650	26,400	30,440	32,432
		Total District Executive Force	26,31,000	23,44,000	25,14,000	24,06,183

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Special Police.				
		Establishment.				
		Police Force.				
10	...	Inspectors (120)	...	2,000	14,400	11,908
—	4	Native Officers (150)	7,200	24,600	...	...
13	6	Ditto (100)	7,200		15,600	25,752
13	10	Ditto (65)	7,800		10,140	
14	10	Ditto (50)	6,000		8,400	
13	20	Non-Commissioned Officers (30)	7,200	20,000	4,680	15,644
26	40	Ditto ditto (25)	12,000		7,800	
27	40	Ditto ditto (20)	9,600		6,480	
95	50	Privates (16)	9,600	1,66,400	18,240	1,83,942
95	100	Ditto (15)	18,000		17,100	
1,605	850	Ditto (14)	1,42,800		1,78,920	
—	2	Armourers	1,320	...	...	...
—	...	Karen Levies	...	3,250	...	3,233
		Total Police Force	2,28,720	2,16,250	2,81,760	2,40,479
		Clerical and other Establishments.				
3	3	Clerks	2,220	2,064	2,064	1,928
5	8	Servants	1,308	2,800	888	2,713
		Total Clerical and other Establishments	3,528	4,864	2,952	4,641
			2,32,248		2,84,712	
		Deduct—Probable Savings	5,598		6,898	
		Total Establishment	2,26,650	2,21,114	2,77,814	2,45,120
		Hospital Charges.				
		Salaries.				
2	3	Hospital Assistants (less than Rs. 200)	1,830	2,300	1,590	1,600
		Establishment.				
—	—	Compounders and Dressers	...	100	...	...
13	15	Servants	2,076	1,800	1,800	1,696
		Allowances.				
		Travelling Allowance	300	200	250	145
		Supplies and Services.				
		Diet of Patients	400	400	400	...
		Medicines supplied by Military Department	1,250	1,000	1,100	2,600
		Country Medicines	250	250	150	164
		Clothing and Bedding	100	50	40	...
		Contingencies.				
		Service Postage	30	30	30	...
		Office Expenses and Miscellaneous	364	470	554	761
		Total Hospital Charges	6,600	6,600	5,914	6,966
		Allowances.				
		Travelling Allowances of Officers	800	800	800	596
		Ditto of Police Force	10,400	8,000	10,400	13,999
		Ditto of Police to and from India	7,000	19,000	7,000	13,462
		Staff Allowance to Native and Non-Commissioned Officers	900	..	...	...
		Allowance to Assistant Superintendent of Police in charge of Military Reserve	1,800	1,800	1,800	1,716
		Horse Allowance to Inspectors	500	700	2,400	348
		Ditto to Mounted Police	15,000	15,000	16,000	13,981
		House Allowance to Inspectors	1,000	600	1,000	828
		Total Allowances	37,400	45,900	39,400	44,930
		Supplies and Services.				
		Clothing	12,000	23,000	13,680	12,426
		Arms and Accoutrements	15,000	15,000	15,000	14,527
		Rewards for Bravery and Meritorious Services	200	200	200	1,035
		Ditto Good Shooting	500	500	500	...
		Cost of Escorts	16,700	19,000	16,692	16,329
		Purchase of Ponies	...	350	...	...
		Purchase and Repair of Saddles	2,000	236	...	239
		Telephone Exchange	100	100	100	...
		Petty Construction and Repairs	6,000	14,000	14,000	6,597
		Total Supplies and Services	52,500	72,386	60,172	51,153
		Carried over	3,23,150	3,46,000	3,83,300	3,48,169

20.—POLICE—*continued.*

Numbers 1889-90	Numbers 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Special Police—*contd.*				
		Brought forward	3,23,150	3,46,000	3,83,300	3,48,169
		Contingencies.				
		Postage Charges	150	150	150	126
		Telegram Charges	150	400	500	610
		Purchase of Furniture	150	150	150	83
		Rents, Rates, and Taxes	1,700	1,600	2,300	1,567
		Freight, Shipping and Landing Charges	400	400	100	715
		Office Expenses and Miscellaneous	1,300	1,300	500	1,546
		Total Contingencies	3,850	4,000	3,700	4,647
		Total Special Police	3,27,000	3,50,000	3,87,000	3,52,816
		Railway Police.				
		STATE RAILWAY.				
		Salaries.				
1	1	Assistant Superintendent of Police (400)	4,800		4,800	
		Establishment.				
		Police Force.				
1	1	Inspector (150)	1,800		1,800	
2	2	Inspectors (120)	2,880		2,880	
9	9	Sergeants (50)	5,400		5,400	
10	10	Ditto (30)	3,600		3,600	
27	27	Constables (16)	5,184		5,184	
77	77	Ditto (15)	13,860		13,860	
			32,724		32,724	
		Deduct—Probable Savings	595		595	
		Total Police Force	32,129		32,129	
		Total Salaries, &c.	36,929		36,929	
		Allowances.				
		House Allowance to Inspectors	780		780	
		Supplies and Services.				
		Clothing	1,230		1,230	
		Arms and Accoutrements	2,771		2,771	
		Total Supplies and Services	4,001		4,001	
		Contingencies.				
		Postage Charges	20		20	
		Telegram Charges	50		50	
		Office Expenses and Miscellaneous	220		220	
		Total Contingencies	290		290	
		Total Railway Police	42,000		42,000	
		Steam-boiler Inspection Establishments.				
		Allowances.				
		Allowances to Inspectors	3,000	3,000	3,000	2,468
		Supplies and Services.				
		Fees to Inspectors	3,500	3,500	3,500	4,723
		Contingencies.				
		Office Expenses and Miscellaneous	500	500	500	700
		Total Steam-boiler Inspection Establishments	7,000	7,000	7,000	7,891
		LOCAL.				
		Village Police.				
		Establishment.				
704	690	Gaungs (Watchmen)	1,06,234	1,05,000	1,20,700	1,01,468
7,085	7,028	Headmen	2,84,701	2,89,700	2,60,200	2,59,354
		Contingencies.				
		Office Expenses and Miscellaneous	1,065	300	100	14
		Total Village Police	3,92,000	3,95,000	3,81,000	3,60,836
		Cattle Pounds.				
		Establishment.				
46	51	Pound-keepers	5,172	4,200	3,900	3,096
		Contingencies.				
		Office Expenses and Miscellaneous	828	800	100	145
		Total Cattle Pounds	6,000	5,000	4,000	3,241

21.—MARINE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
PROVINCIAL.				
Salaries and Allowances of Officers and Men afloat	8,000	11,000	3,000	19,914
Purchase of Marine Stores and Coal for the Building, Repairs and Outfit of Ships and Vessels	2,500	5,100	1,500	18,812
Purchase and Hire of Ships and Vessels	...	43,000	20,000	10,691
Marine Establishments	39,100	39,700	36,500	20,646
Subsidies to Steam-boat Companies	69,500	63,500	62,000	68,917
Miscellaneous	5,000	5,000	5,600	14,072
Light-houses and Light-ships	1,03,200	92,000	94,700	1,24,447
Refunds	700	700	700	289
TOTAL PROVINCIAL	2,28,000	2,60,000	2,24,000	2,77,788
LOCAL.				
Salaries and Allowances of Officers and Men afloat	33,000	35,000	26,000	24,206
TOTAL LOWER BURMA	2,61,000	2,95,000	2,50,000	3,01,994
UPPER BURMA.				
IMPERIAL.				
Miscellaneous Shore Establishments	24,500	22,000	10,330	...
Salaries and Allowances of Officers and Men afloat	90,000	95,000	1,12,250	44,047
Victualling of Officers and Men afloat	...	...	3,514	...
Purchase of Marine Stores and Coal for the Building, Repairs and Outfit of Ships and Vessels	1,30,500	1,25,000	85,000	...
Miscellaneous	38,000	38,000	49,906	...
TOTAL UPPER BURMA	2,83,000	2,80,000	2,61,000	44,047
TOTAL	5,44,000	5,75,000	5,11,000	3,46,041

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA.				
		PROVINCIAL.				
		Salaries and Allowances of Officers and Men afloat.				
		INLAND RIVER STEAMERS.				
		S. S. "Mayu" and "Paletwa."				
		Establishment.				
—		Officers and Crew	...	600	...	7,153
		Contingencies.				
		Postage Charges	...		...	3
		Office Expenses and Miscellaneous	...	413	...	5,023
		Total Contingencies	...	413	...	5,026
		Total S. S. "Mayu" and "Paletwa"	...	1,013	...	12,179
		River Steamers.				
		Establishment.				
—		Officers and Crew	...	5,300	...	...
		Contingencies.				
		Office Expenses and Miscellaneous	...	1,987	...	...
		Total River Steamers	...	7,287	...	...
		TOTAL INLAND RIVER STEAMERS	...	8,300	...	12,179
		STEAM LAUNCHES.				
		Steam Launches (Provincial).				
		Establishment.				
6	13	Launch Establishments	3,624	1,704	1,704	2,800
		Contingencies.				
		Launch Contingencies	3,642	266	566	4,353
		Total Steam Launches, Provincial	7,266	1,970	2,270	7,153
		Steam Launches (Local).				
		Establishment.				
34	45	Launch Establishments	13,164	12,500	10,104	8,938
		Contingencies.				
		Launch Contingencies	19,102	21,770	15,166	14,686
		Total Steam Launches, Local	32,266	34,270	25,270	23,624
		TOTAL STEAM LAUNCHES	39,532	36,240	27,540	30,777
		Carried over	39,532	44,540	27,540	42,956

21.—MARINE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Salaries and Allowances of Officers and Men afloat—*contd.*				
		Brought forward	39,532	44,540	27,540	42,956
		Sandoway Packet Service Boat. (*Shared*).				
		Establishment				
7	7	Officers and Crew	1,068	1,056	1,056	1,031
		Contingencies.				
		Boat Contingencies	400	404	404	133
		Total Sandoway Packet Service Boat	1,468	1,460	1,460	1,164
		Provincial Share	734	730	730	582
		Local Share	734	730	730	582
		Total Salaries and Allowances of Officers and Men afloat	41,000	46,000	29,000	44,120
		TOTAL PROVINCIAL SUB-HEADS	8,000	11,000	3,000	19,914
		TOTAL LOCAL SUB-HEADS	33,000	35,000	26,000	24,206
		Purchase of Marine Stores, &c.				
		Supplies and Services.				
		S. S. "Mayu" and "Paletwa."				
		Building, Repairs and Outfit (Matériel)	...	...	...	35
		Ditto ditto (Personnel)	..	...	...	713
		Coal	..	...	...	40
		Total S. S. "Mayu" "and Paletwa"	...	...	...	788
		Inland Vessels.				
		Building, Repairs and Outfit (Matériel)	...	1,500	...	..
		Coal	...	500	...	..
		Total S. S. Inland Vessels	..	2,000	...	...
		Steam Launches.				
		Building, Repairs and Outfit (Matériel)	200	900	100	11,211
		Ditto ditto (Personnel)		...	400	260
		Coal	2,200	2,200	1,000	6,553
		Total Steam Launches	2,500	3,100	1,500	18,024
		Total Purchase of Marine Stores, &c.	2,500	5,100	1,500	18,812
		Marine Establishments.				
		PORT OFFICER'S DEPARTMENT.				
		Port Officer's Establishment.				
		Salaries.				
1	1	Port Officer (1,120)	13,440	13,412	13,440	8,100
1	1	Assistant Port Officer (500)	6,000	6,000	6,000	
		Total Salaries	19,440	19,412	19,440	8,100
		Establishment.				
5	6	Clerks (less than 200)	6,456	5,628	5,332	2,510
8	9	Servants	996	996	912	450
		Total Establishment	7,452	6,624	6,244	2,960
		Store Establishment.				
1	2	Clerks (less than Rs. 200)	2,400	2,400	900	...
1	1	Servant	168	168	168	...
		Total Store Department	2,568	2,568	1,068	...
		Supplies and Services.				
		Freight, Shipping and Landing Charges	2,000	2,000	...	..
		Contingencies.				
		Postage Charges	250	250	200	...
		Telegram Charges	450	1,550	200	.
		Rents, Rates, and Taxes	60	60	...	..
		Purchase of Furniture	100	100	100	...
		Office Expenses and Miscellaneous	1,700	2,100	448	...
		Total Contingencies	2,560	4,060	948	.
		Total Port Officer's Establishment	34,020	34,664	27,700	11,060
		Transport Office.				
		Establishment.				
1	...	Clerks (100)		...	1,200	700
1	...	Servant			144	83
		Total Establishment			1,344	783
		Supplies and Services.				
		Freight, Shipping and Landing Charges	...	...	2,000	1,970
		Contingencies.				
		Postage Charges	...	..	100	111
		Telegrams Charges	...	...	100	204
		Rents, Rates, and Taxes	...		60	66
		Purchase of Books, Periodicals, and Newspapers	..	...	...	54
		Office Expenses and Miscellaneous	...	...	396	922
		Total Contingencies	..	...	656	1,357
		Total Transport Office	..	...	4,000	4,110
		Carried over	34,020	34,664	31,700	15,170

21.—MARINE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Marine Establishments—*contd.*				
		PORT OFFICER'S DEPARTMENT—*contd.*				
		Brought forward .	34,020	34,664	31,700	15,170
		Store-keeper's Office.				
		Establishment.				
5	5	Clerks (less than 200)	3,360	3,360	3,360	3,020
1	2	Servants	264	240	120	385
		Total Establishment .	3,624	3,600	3,480	3,405
		Contingencies.				
		Postage Charges	10	10	10	14
		Telegram Charges	30	30	20	4
		Rents, Rates, and Taxes	50	50	50	...
		Office Expenses and Miscellaneous . . .	80	80	40	185
		Total Contingencies .	170	170	120	203
		Total Store-keeper's Office .	3,794	3,770	3,600	3,608
		TOTAL PORT OFFICER'S DEPARTMENT .	37,814	38,434	35,300	18,778
		MARINE COURT.				
		Supplies and Services.				
		Fees to Assessors	1,286	1,266	1,200	1,868
		Total Marine Establishments .	39,100	39,700	36,500	20,646
		Subsidies to Steam-boat Companies.				
		Supplies and Services.				
		Bassein and Henzada Line	12,000	12,000	12,000	12,000
		Moulmein, Thatone and Shwe Gôn Line . . .	6,000	7,000	11,000	12,000
		Attaran Natmoo and Kyondoo Line	3,500	7,000		8,167
		Pegu and Wimpadaw Line	3,000	3,000	3,000	2,250
		Ramree Coasting Mail Service	14,400	17,000	18,000	16,500
		Mergui Mail Service	15,600	17,500	18,000	18,000
		Arakan Mail Service	15,000	...	...	...
		Total Subsidies to Steam-boat Companies	69,500	63,500	62,000	68,917
		Miscellaneous.				
		Supplies and Services.				
		Contribution to Rangoon Port Trust . . .	...	...	...	6,014
		Ditto ditto Akyab Port Fund . .	3,600	3,600	3,600	5,017
		Passage Freight, &c.	1,000	1,000	1,400	907
		Fees for Inspection of Steam Launches . . .	120	120	200	...
		Total Supplies and Services .	4,720	4,720	5,200	11,938
		Contingencies.				
		Postage Charges	10	10	10	1
		Telegram Charges	10	10	50	32
		Office Expenses and Miscellaneous	260	260	340	2,101
		Total Contingencies .	280	280	400	2,134
		Total Miscellaneous .	5,000	5,000	5,600	14,072
		Light Houses and Light Ships.				
		Salaries.				
		Allowance to Inspector of Light Houses (100)	1,200	1,200	1,200	1,200
		Allowance to Medical Officer (25) . .	300	165	...	...
		ALGUADA ISLAND.				
		Establishment.				
17	17	Light-keepers and Servants . . .	8,140	7,500	8,140	7,532
		Supplies and Services.				
		Passage of Light-keepers	300	300	200	292
		Provisions	3,500	3,500	2,800	3,692
		Oil	2,000	1,500	2,000	3,250
		Stores	900	900	900	1,171
		Total Supplies and Services .	6,700	6,200	5,900	8,405
		Carried over	14,840	13,700	14,040	15,937
			1,500	1,365	1,200	1,200

21.—MARINE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Light Houses and Light Ships—*contd.*				
		Brought forward .	1,500	1,365	1,200	1,200
		ALGUADA ISLAND—Brought forward .	14,840	13,700	14,040	15,937
		Contingencies.				
		Telegram Charges	10	10	10	10
		Office Expenses and Miscellaneous .	250	350	250	525
		Total Contingencies .	260	360	260	535
		TOTAL ALGUADA ISLAND .	15,100	14,060	14,300	16,472
		OYSTER REEF.				
		Establishment.				
14	14	Light-keepers and Servants . . .	3,648	3,648	3,648	3,282
		Supplies and Services.				
		Passage of Light-keepers	200	100	100	436
		Provisions	1,000	1,000	1,000	1,567
		Oil	1,700	500	500	469
		Stores	900	400	900	3,750
		Cost of Blue Light Composition	3,000	3,000	3,000	4,595
		Total Supplies and Services .	6,800	5,000	5,500	10,817
		Contingencies.				
		Telegram Charges	20	20	20	14
		Office Expenses and Miscellaneous . . .	232	232	232	1,068
		Total Contingencies .	252	252	252	1,082
		TOTAL OYSTER REEF .	10,700	8,900	9,400	15,181
Numbers. 1889-90.	Numbers. 1890-91.					
		COCOS ISLAND.				
		Establishment.				
13	13	Light-keepers and Servants . .	4,140	4 140	4,140	4,094
		Supplies and Services.				
		Passage of Light-keepers . . .	100	100	100	91
		Provisions	2,000	2,000	1,000	1,581
		Oil	1,500	1,500	1,500	2,006
		Stores	700	700	700	699
		Total Supplies and Services .	4,300	4,300	3,300	4,377
		Contingencies.				
		Office Expenses and Miscellaneous . .	100	150	100	82
		TOTAL COCOS ISLAND .	8,540	8,590	7,540	8,553
		EASTERN GROVE.				
		Establishment.				
7	7	Light-keepers and Servants . .	2,004	2,004	2,004	1,819
		Supplies and Services.				
		Passage of Light-keepers . . .	50	50	...	...
		Provisions	700	700	700	792
		Oil	1,100	1,100	1,100	1,148
		Stores	400	400	800	441
		Total Supplies and Services .	2,250	2,250	2,600	2,381
		Contingencies.				
		Office Expenses and Miscellaneous . .	100	150	96	75
		TOTAL EASTERN GROVE .	4,354	4,404	4,700	4,275
		Carried over .	40,[illegible]94	37,319	37,140	45,661

21.—MARINE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Light Houses and Light Ships—*contd.*				
		Brought forward .	40,194	37,319	37,140	45,681
		CHINA BUCKEER.				
		Establishment				
8	8	Light-keepers and Servants . . .	2,124	2,124	2,124	1,838
		Supplies and Services.				
		Provisions	1,600	1,600	1,000	1,713
		Oil	1,700	1,700	1,700	1,785
		Stores	800	800	800	583
		Total Supplies and Services .	4,100	4,100	3,500	4,081
		Contingencies.				
		Office Expenses and Miscellaneous . .	150	150	100	142
		TOTAL CHINA BUCKEER .	6,374	6,374	5,724	6,061
		REEF ISLAND (TAVOY.)				
		Establishment.				
4	4	Light-keepers and Servants . . .	960	960	960	887
		Supplies and Services.				
		Passage of Light-keepers . . .	100		100	..
		Provisions	600	600	600	1,097
		Oil	500	500	500	307
		Stores	400	400	400	402
		Total Supplies and Services .	1,600	1,500	1,600	1,806
		Contingencies.				
		Service Telegrams	10	10	...	..
		Office Expenses and Miscellaneous . .	50	50	100	42
		Total Contingencies .	60	60	100	42
		TOTAL REEF ISLAND .	2,620	2,520	2,660	2,735
		DOUBLE ISLAND.				
		Establishment.				
7	7	Light-keepers and Servants . .	2,004	2,200	2,004	2,202
		Supplies and Services.				
		Passage of Light-keepers . . .	100		100	...
		Provisions	800	800	800	1,473
		Oil	2,000	2,000	1,890	2,677
		Stores	600	600	800	584
		Total Supplies and Services .	3,500	3,400	3,590	4,734
		Contingencies.				
		Office Expenses and Miscellaneous .	100	60	100	120
		TOTAL DOUBLE ISLAND .	5,604	5,660	5,694	7,056
		SAVAGE ISLAND.				
		Establishment.				
7	7	Light-keepers and Servants . .	2,004	2,150	2,004	2,101
		Supplies and Services.				
		Passage of Light-keepers	100	100	100	233
		Provisions	800	800	800	757
		Oil	1,700	400	1,000	138
		Stores	800	400	800	466
		Total Supplies and Services . .	3,400	1,700	2,700	1,594
		Contingencies.				
		Office Expenses and Miscellaneous . . .	100	50	100	77
		TOTAL SAVAGE ISLAND .	5,504	3,900	4,804	3,772
		Carried over .	60,296	55,773	56,022	65,305

21.—MARINE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Light Houses and Light Ships—*contd.*				
		Brought forward .	60,296	55,773	56,022	65,305
		LIGHT VESSEL "KRISHNA."				
		Salaries.				
1	1	Commander (300)	3,600	2,500	3,600	3,842
2	2	Officers (150), (100)	3,000	3,000	3,000	3,000
		Total Salaries .	6,600	5,500	6,600	6,842
		Establishment.				
20	20	Crew	4,620	5,000	4,620	6,361
...	1	Servant	168		...	
		Total Establishment .	4,788	5,000	4,620	6,361
		Allowances.				
		Provision Allowance	5,500	5,500	5,500	7,061
		Supplies and Services.				
		Sails and Stores	3,000	1,500	3,000	4,664
		Repairs	3,000	612	2,000	1,862
		Oil	1,100	1,215	1,100	1,192
		Cost of Blue Light Composition . .	5,000	5,000	5,000	4,595
		Total Supplies and Services .	12,100	8,327	11,100	12,313
		Contingencies.				
		Office Expenses and Miscellaneous . .	1,000	600	1,000	938
		TOTAL LIGHT VESSEL "KRISHNA" .	29,988	24,927	28,820	33,515
		LIGHT VESSEL "COLOMBO."				
		Establishment.				
9	9	Crew	2,268	2,200	2,268	2,411
		Allowances.				
		Provision Allowance	1,500	1,500	...	2,739
		Supplies and Services.				
		Sails and Stores	500	250	...	811
		Repairs	1,400	500	...	11,229
		Oil	464	416	...	420
		Steam-hire	...	...	...	64
		Total Supplies and Services .	2,364	1,166	...	12,524
		Contingencies.				
		Office Expenses and Miscellaneous . .	100	100	1,456	495
		TOTAL LIGHT VESSEL "COLOMBO" .	6,232	4,966	3,724	18,169
		RELIEF ESTABLISHMENT.				
		Establishment.				
9	9	Light-keepers and Servants . . .	3,684	3,684	3,684	3,659
		Supplies and Services.				
		Passage of Light-keepers . . .	450	100	450	405
		Provisions	2,500	2,500	1,800	3,376
		Total Supplies and Services .	2,950	2,600	2,250	3,781
		Contingencies.				
		Office Expenses and Miscellaneous . .	50	50	200	18
		TOTAL RELIEF ESTABLISHMENT .	6,684	6,334	6,134	7,458
		Total Light Houses and Light Ships .	1,03,200	92,000	94,700	1,24,447

22.—EDUCATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Lower Burma.				
Provincial.				
Direction	24,200	22,900	20,400	19,260
Inspection	35,000	35,400	36,000	31,395
Government Schools, General	17,463	21,630	32,500	58,860
Government Schools, Special	36,309	32,620	36,800	37,210
Grants-in-aid	80,350	39,750	54,500	34,968
Scholarships	11,888	11,300	9,700	12,082
Miscellaneous	87,600	91,400	95,600	95,533
Refunds	3,100	3,000	500	2,818
Total Provincial	2,96,000	2,58,000	2,86,000	2,92,126
Local.				
Inspection	32,300	32,100	32,300	32,036
Government Schools, General	...	...	...	113
Grants-in-aid	1,39,300	1,15,400	1,44,700	97,368
Scholarships	6,400	4,500	8,000	3,947
Refunds	...	...	...	26
Total Local	1,78,000	1,52,000	1,85,000	1,33,490
Total Lower Burma	4,74,000	4,10,000	4,71,000	4,25,616
Upper Burma.				
Imperial.				
Inspection	24,000	7,000	6 000	...
Government Schools, General	36,000	...	...	...
Government Schools, Special	...	1,000	3,000	...
Grants-in-Aid	7,000	...	6,000	...
Miscellaneous	...	...	3,000	...
Total Upper Burma	67,000	8,000	18,000	...
TOTAL	5,41,000	4,18,000	4,89,000	4,25,616

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma.				
		Provincial.				
		Direction.				
		Salaries.				
1	1	Director of Public Instruction (1,250—1,500).	15,000	14,450	12,800	12,200
		Establishment.				
1	1	Clerk (200 and over)	2,520	5,200	2,450	4,872
3	3	Clerks (less than 200)	2,784		2,734	
4	5	Servants	648	550	432	432
		Total Establishment	5,952	5,750	5,616	5,304
		Allowances.				
		Travelling Allowances	2,000	1,800	900	994
		Contingencies.				
		Postage Charges	600	400	400	382
		Telegram Charges	150	100	150	24
		Office Expenses and Miscellaneous	498	400	534	356
		Total Contingencies	1,248	900	1,084	762
		Total Direction	24,200	22,900	20,400	19,260
		Inspection.				
		Inspection, Provincial.				
		Inspectors.				
		Salaries.				
1	1	Inspector of Schools, Eastern Circle (750—1,000)	12,000	21,000	12,000	9,673
1	1	Inspector of Schools, Western Circle (500—750)	9,000		9,000	6,035
		Total Salaries	21,000	21,000	21,000	15,708
		Establishments.				
6	6	Clerks (on less than 200)	3,696	3,650	3,840	3,427
4	4	Servants	552	500	552	521
		Total Establishment	4,248	4,150	4,392	3,948
		Carried over	25,248	25,150	25,392	19,656

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		INSPECTION, PROVL.—Brought forward	25,248	25,150	25,392	19,656
		INSPECTORS—*contd.*				
		Allowances.				
		Travelling Allowance	3,600	3,600	3,600	4,660
		Contingencies.				
		Postage Charges	360	350	300	421
		Telegram Charges	50	50	50	49
		Purchase of Furniture	142	100	200	82
		Office Expenses and Miscellaneous	100	250	250	165
		Total Contingencies	652	750	800	717
		TOTAL INSPECTORS	29,500	29,500	29,792	25,033
		DEPUTY INSPECTORS.				
		Salaries.				
1	—	Deputy Inspector of Schools (200)	...	5,800	2,400	6,299
2	3	Deputy Inspectors of Schools (150)	5,400		3,600	
		Total Salaries	5,400	5,800	6,000	6,299
		Contingencies.				
		Postage Charges	40	30	50	20
		Telegram Charges	10	20	10	...
		Office Expenses and Miscellaneous	50	50	148	43
		Total Contingencies	100	100	208	63
		TOTAL DEPUTY INSPECTORS	5,500	5,900	6,208	6,362
		TOTAL INSPECTION, PROVINCIAL	35,000	35,400	36,000	31,395
		INSPECTION, LOCAL.				
		DEPUTY INSPECTORS.				
		Salaries.				
4	5	Deputy Inspectors of Schools (on 200 and over)	15,000	31,200	10,800	31,099
11	10	Deputy Inspectors of Schools (on less than 200)	16,200		20,400	
		Total Salaries	31,200	31,200	31,200	31,099
		Contingencies.				
		Postage Charges	180	200	130	231
		Telegram Charges	120	35	85	10
		Purchase of Furniture	50	155	185	25
		Office Expenses and Miscellaneous	750	510	700	671
		Total Contingencies	1,100	900	1,100	937
		TOTAL INSPECTION, LOCAL	32,300	32,100	32,300	32,036
		Total Inspection	67,300	67,500	68,300	63,431
		Government Schools, General.				
		GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL.				
		SECONDARY SCHOOLS FOR BOYS.				
		Establishment.				
1	1	Head Master (300—400)	4,800	4,650	4,800	3,466
1	1	Master (200 and over)	3,000	9,600	2,865	9,201
7	7	Masters (less than 200)	7,320		6,991	
4	4	Servants	528	528	528	527
		Total Establishment	15,648	14,778	15,184	13,194
		Allowances.				
		House Rent Allowance	600	584	600	162
		Travelling Allowance	50	150	50	592
		Total Allowances	650	734	650	754
		Supplies and Services.				
		Library Books and Publications	50	50	50	...
		Prizes	200	103	300	50
		Petty Construction and Repairs	100	100	100	...
		Total Supplies and Services	350	253	450	50
		Carried over	16,648	15,765	16,284	13,998

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Government Schools, General—*continued.*				
		SECONDARY SCHOOLS FOR BOYS—*contd.*				
		Brought forward	16,648	15,765	16,284	13,998
		Contingencies.				
		Postage Charges	15	15	10	5
		Telegram Charges	10	10	10	1
		Office Expenses and Miscellaneous	80	80	86	75
		Total Contingencies	105	105	106	81
		TOTAL SECONDARY SCHOOLS FOR BOYS	16,753	15,870	16,390	14,079
		PRIMARY SCHOOLS FOR BOYS.				
		Establishment.				
2	2	Masters	610	610	710	603
		Supplies and Services.				
		Prizes	50	50	50	...
		Petty Construction and Repairs	...	...	...	40
		Total Supplies and Services	50	50	50	40
		Contingencies.				
		Office Expenses and Miscellaneous	50	100	350	4
		TOTAL PRIMARY SCHOOLS FOR BOYS	710	760	1,110	647
		PAYMENTS IN SUPPORT OF MUNICIPAL OR LOCAL SCHOOLS.				
		CONTRIBUTIONS TO MUNICIPALITIES	...	5,000	15,000	44,134
		TOTAL GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL	17,463	21,630	32,500	58,860
		GOVERNMENT SCHOOLS, GENERAL, LOCAL.				
		PRIMARY SCHOOL FOR BOYS.				
		Supplies and Services.				
		Prizes	...	...	...	87
		Contingencies.				
		Office Expenses and Miscellaneous	...	...	...	26
		TOTAL GOVERNMENT SCHOOLS, GENERAL, LOCAL	...	...	...	113
		Total Government Schools, General	17,463	21,630	32,500	58,973
		Government Schools, Special.				
		TRAINING SCHOOLS FOR MASTERS.				
		Establishment.				
2	2	Masters (200 and over)	7,800	11,000	7,800	13,154
5	5	" (less than 200)	2,940		2,940	
7	7	Servants	660	660	660	866
—	...	Allowance to Drawing Master (50)		...	...	92
		Total Establishment	11,400	11,660	11,400	14,112
		Allowances.				
		House Rent Allowance	780	780	780	1,230
		Travelling Allowance	100	100	100	93
		Total Allowances	880	880	880	1,323
		Supplies and Services.				
		Library Books and Publications	100	50	50	19
		Stipends to Normal Students	5,000	5,000	8,780	4,573
		Prizes	50	50	50	40
		Furniture and Apparatus	40	20	20	17
		Petty Construction and Repairs	50	50	90	9
		Total Supplies and Services	5,240	5,170	8,990	4,658
		Contingencies.				
		Postage Charges	20	20	20	15
		Telegram Charges	10	10	10	9
		Rents, Rates, and Taxes	...	...	500	9
		Office Expenses and Miscellaneous	200	150	200	146
		Total Contingencies	230	180	730	179
		TOTAL TRAINING SCHOOLS FOR MASTERS	17,750	17,890	22,000	20,272
		Carried over	17,750	17,890	22,000	20,272

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		LOWER BURMA—*contd.* Government Schools, Special—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	17,750	17,890	22,000	20,272
		TRAINING SCHOOLS FOR MISTRESSES.				
		Establishment.				
2	2	Teachers (less than Rs. 200)	1,920	1,920	1,920	1,808
		Supplies and Services.				
		Library Books and Publications	50	50	...	34
		Special Grants to Teachers	500	200	500	50
		Stipends to Normal Students	1,000	800	700	1,913
		Total Supplies and Services	1,550	1,050	1,200	1,997
		Contingencies.				
		Office Expenses and Miscellaneous	...	...	50	...
		TOTAL TRAINING SCHOOLS FOR MISTRESSES	3,470	2,970	3,170	3,805
		ENGINEERING AND SURVEYING SCHOOLS.				
		Establishment.				
8	13	Masters (on less than 200)	10,200	8,000	7,220	6,830
16	27	Servants	1,896	1,440	1,104	1,267
		Temporary Establishment	...	...	790	...
		Total Establishment	12,096	9,440	9,114	8,097
		Allowances.				
		House Rent Allowances	480	300	350	300
		Allowance to Insein Apprentices	900	900	900	873
		Travelling Allowances	83	50	50	...
		Total Allowances	1,463	1,250	1,300	1,173
		Supplies and Services.				
		Library Books and Publications	...	50	200	249
		Bonus to Survey Teachers	800	770	770	720
		Furniture and Apparatus	460	50	50	40
		Total Supplies and Services	1,260	870	1,020	1,009
		Contingencies.				
		Office Expenses and Miscellaneous	360	200	196	45
		TOTAL ENGINEERING AND SURVEYING SCHOOLS	15,179	11,760	11,630	10,324
		Industrial School	...	...	...	2,809
		Total Government Schools, Special	36,399	32,620	36,800	37,210
		Grants-in-Aid.				
		GRANTS-IN-AID, PROVINCIAL.				
		Attendance Grants—				
		Secondary Schools	1,500	1,500	1,500	1,403
		Primary Schools	2,500	2,500	2,500	2,376
		Supplementary Grants—				
		Secondary Schools	...	200	...	314
		Primary Schools	1,100	800	1,110	539
		Payments by Results—				
		Secondary and Primary Schools	9,150	9,000	5,300	9,402
		For passing Teacher's Certificate Examination	4,000	2,000	4,000	100
		Grants-in-Aid to Technical Schools	20,000	...	4,000	...
		Towards buildings, paid from the Educational Budget	16,000	...	...	1,250
		Grants for Furniture and Apparatus	...	1,100	...	100
		Grants for Books to Monastic and Karen Schools	1,000	...	...	...
		Capitation Grants to Pupil Teachers	300	...	300	...
		Salary Grants to Certificated Masters—				
		Certificated Masters	2,500	2,500	2,500	2,180
		Certificated Mistresses	4,000	3,500	3,500	3,299
		Certificated Karen Teachers	500	150	...	304
		Special Grants for European Pupils—				
		Orphan Stipends	7,200	7,000	7,340	7,007
		Boarder do.	3,600	3,500	3,740	3,454
		Apprentice do.	5,000	4,000	5,610	3,136
		Results Grants	1,000	1,000	6,550	67
		Attendance Grants	1,000	1,000	6,550	37
		TOTAL GRANTS-IN-AID, PROVINCIAL	80,350	39,750	54,500	34,[illegible]8
		Carried over	80,350	39,750	54,500	34,90[illegible]

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Grants-in-Aid—*continued.*				
Brought forward	80,350	39,750	54,500	34,968
GRANTS-IN-AID, LOCAL.				
Payments by Results—				
Primary Schools	48,600	39,700	54,300	29,957
Towards buildings, paid from the Educational Budget	820	...	2,000	400
For Furniture and Apparatus, paid from the Educational Budget	560	...	600	60
Capitation Grants to Vernacular Pupil Teachers	5,600	3,000	4,300	1,060
Salary Grants to Certificated Masters—				
Certificated Masters	67,500	59,200	66,000	53,931
Certificated Mistresses	...	100	900	388
Certificated Karen Teachers	16,220	13,400	16,600	11,302
Annual District Prizes	...	...	...	270
TOTAL GRANTS-IN-AID, LOCAL	1,39,300	1,15,400	1,44,700	97,368
Total Grants-in-Aid	2,19,650	1,55,150	1,99,200	1,32,336
Scholarships.				
SCHOLARSHIPS, PROVINCIAL.				
In Arts Colleges (English)—				
Senior University Scholarships	1,000	1,000	1,000	1,200
Junior University Scholarships	2,000	3,000	2,000	3,445
In Professional Colleges—				
Engineering Scholarships tenable at Calcutta	...	...	...	20
In Secondary Schools	336	100	200	68
In Primary Schools	1,572	1,000	1,500	1,075
In Special Schools other than Training Schools—				
Survey Scholarships	6,980	6,200	5,000	6,274
TOTAL SCHOLARSHIPS, PROVINCIAL	11,888	11,300	9,700	12,082
SCHOLARSHIPS, LOCAL.				
In Primary Schools	6,400	4,500	8,000	3,947
Total Scholarships	18,288	15,800	17,700	16,029
Miscellaneous.				
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.				
Literary and Scientific Research	...	100	...	1,549
Purchase of Sanskrit and Pali Manuscripts	...	800	...	1,600
TOTAL GRANTS FOR THE ENCOURAGEMENT OF LITERATURE	...	900	...	3,149
EDUCATIONAL SYNDICATE.				
Supplies and Services.				
Contributions to Syndicate	81,500	81,000	85,200	84,689
TEXT BOOK COMMITTEE.				
Establishment.				
Numbers. 1889-90. 1890-91.				
1 1 Editorial Staff (250)	3,000	5,280	3,000	4,840
3 3 " (less than 200)	2,280		2,280	
1 1 Clerk (50)	600	600	600	990
1 1 Servant	120	120	120	160
Total Establishment	6,000	6,000	6,000	5,990
Allowances.				
Commission on Sale of Books	...	100	500	151
Supplies and Services.				
Printing of Books	...	2,000	3,000	...
Contingencies.				
Office Expenses and Miscellaneous	100	100	200	39
TOTAL TEXT BOOK COMMITTEE	6,100	8,200	9,700	6,180
MISCELLANEOUS.				
Supplies and Services				
Grant to Baptist Mission Press	...	1,300	700	1,100
Miscellaneous	...	...	...	415
TOTAL MISCELLANEOUS	...	1,300	700	1,515
Total Miscellaneous	87,600	91,400	95,600	95,533

23.—ECCLESIASTICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
IMPERIAL.				
Ecclesiastical Establishments	56,620	46,600	55,580	40,857
Cemetery Establishments	2,280	2,200	2,160	2,163
Miscellaneous Ecclesiastical Charges	5,100	5,200	5,260	5,169
TOTAL LOWER BURMA	64,000	54,000	63,000	48,189
UPPER BURMA.				
IMPERIAL.				
Ecclesiastical Establishment	21,000	14,000	14,000	16,919
Cemetery Establishment	1,000	1,000	1,000	541
Miscellaneous Ecclesiastical Charges	1,000	...	...	290
TOTAL UPPER BURMA	23,000	15,000	15,000	17,750
TOTAL	87,000	69,000	78,000	65,939

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA.				
		Ecclesiastical Establishments.				
		Salaries.				
		CHURCH OF ENGLAND.				
1	1	Bishop (800)	9,600	9,600	9,600	4,579
1	—	Senior Chaplain (800)	...	...	9,600	...
3	4	Junior Chaplains (500)	24,000	16,200	18,000	15,281
3	3	Additional Clergy (150)	5,400	8,500	5,400	9,456
2	2	Ditto (100)	2,400		2,400	
2	2	Ditto (50)	1,200		1,200	
					46,200	
		Deduct—Probable Savings			*5,000*	
		TOTAL CHURCH OF ENGLAND	42,600	34,300	41,200	29,316
		CHURCH OF SCOTLAND.				
		Allowances.				
		Ministration Allowance	300	100	600	127
		Total Salaries	42,900	34,400	41,800	29,443
		Establishment.				
5	6	Clerks (less than Rs. 200)	1,200	1,100	1,056	1,056
15	15	Servants	1,680	1,680	1,680	1,599
		Total Establishment	2,880	2,780	2,736	2,655
		Allowances.				
		Conveyance Allowance	600	600	600	600
		Travelling Allowance	7,620	6,760	8,000	6,233
		Total Allowances	8,220	7,360	8,600	6,833
		Contingencies.				
		Postage Charges	50	10	50	8
		Telegram Charges	50	50	40	53
		Office Expenses and Miscellaneous	2,520	2,000	2,354	1,865
		Total Contingencies	2,620	2,060	2,444	1,926
		Total Ecclesiastical Establishments	56,620	46,600	55,580	40,857
		Miscellaneous Ecclesiastical Charges.				
		Allowances.				
		Allowance for Statistical Returns	3,600	3,600	3,600	3,600
		Ditto Roman Catholic Priests	360	360	360	360
		Ditto Wesleyan and Nonconformists Clergy	1,140	1,240	1,300	1,209
		Total Miscellaneous Ecclesiastical Charges	5,100	5,200	5,260	5,169

24.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Lower Burma.				
Provincial.				
Medical Establishment	1,43,018	1,32,500	1,30,200	1,27,034
Hospitals and Dispensaries	13,032	12,200	14,400	16,795
Sanitation and Vaccination	11,600	9,800	10,400	9,587
Grants for Medical Purposes	4,000	4,000	...	14,728
Medical Schools and Colleges	3,450	2,600	3,200	2,282
Lunatic Asylum	24,600	24,200	23,200	24,373
Lock Hospitals	6,300	6,850	10,600	9,753
Chemical Examiner	3,000	2,850	3,000	3,274
Total Provincial	2,09,000	1,95,000	1,95,000	2,07,826
Local.				
Hospitals and Dispensaries	17,600	11,900	16,000	10,780
Sanitation and Vaccination	15,400	15,100	16,000	14,192
Total Local	33,000	27,000	32,000	24,972
Total Lower Burma	2,42,000	2,22,000	2,27,000	2,32,798
Upper Burma.				
Imperial.				
Medical Establishment	99,500	95,000	1,14,500	61,727
Hospitals and Dispensaries	81,500	80,000	99,500	90,793
Sanitation and Vaccination	...	1,000	...	..
Grants for Medical Purposes	...	1,000	1,000	...
Total Imperial	1,81,000	1,77,000	2,15,000	1,52,520
Local.				
Hospitals and Dispensaries	2,000	1,000	...	123
Sanitation and Vaccination	5,000	4,000	2,000	1,823
Total Local	7,000	5,000	2,000	1,946
Total Upper Burma	1,88,000	1,82,000	2,17,000	1,54,466
TOTAL	4,30,000	4,04,000	4,44,000	3,87,264

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma.				
		Medical Establishment.				
		Superintendence.				
		Salaries.				
		Part Salary of Inspector General of Prisons in charge of Civil Medical Administration transferred from 19B—Law and Justice—Jails—Superintendence —*See* page 48	7,800	7,150	7,800	7,300
1	1	Secretary (750)	9,000	9,000	9,000	8,250
		Total Salaries	16,800	16,150	16,800	15,550
		Establishment.				
4	7	Clerks (on less than 200)	6,960	3,700	3,720	2,919
2	3	Servants	336	216	216	186
		Total Establishment	7,296	3,916	3,936	3,105
		Allowances.				
		Travelling Allowance of Officers	600	600	300	638
		Contingencies.				
		Postage Charges	400	400	500	361
		Telegram Charges	300	300	250	311
		Office Expenses and Miscellaneous	504	200	596	48
		Total Contingencies	1,204	900	1,346	720
		Total Superintendence	25,900	21,566	22,382	20,013
		District Medical Officers.				
		Salaries.				
1	1	Brigade Surgeon	13,118	13,118	13,118	13,119
3	3	Surgeons Major	29,400	18,500	27,600	26,705
4	4	Surgeons	24,600	28,200	22,800	21,860
5	7	Uncovenanted Medical Officers	35,400	34,150	23,700	38,587
—	—	Honorary Surgeon	..	...	...	4,950
6	4	Assistant Surgeons	12,600	14,980	18,600	...
		Total Salaries	1,15,118	1,08,948	1,05,818	1,05,221
		Allowances.				
		Travelling Allowance	2,000	1,986	2,000	1,800
		Total District Medical Officers	1,17,118	1,10,934	1,07,818	1,07,021
		Total Medical Establishment	1,43,018	1,32,500	1,30,200	1,27,034

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA—*contd.*				
		Hospitals and Dispensaries.				
		(MOFUSSIL) HOSPITALS AND DISPENSARIES.				
		PROVINCIAL.				
		Salaries.				
1	2	Assistant Surgeons (150)	3,600	1,950	1,800	2,155
1	—	Hospital Assistant (on 200 and over)	...	4,540	2,460	7,190
2	2	Hospital Assistants (on less than 200)	1,230		1,380	
—	—	Extra Hospital Assistant	2,000		2,700	
		Total Salaries	6,830	6,490	8,340	9,345
		Establishment.				
2	2	Compounders	324	320	324	318
6	6	Servants	864	860	864	863
		Total Establishment	1,188	1,180	1,188	1,181
		Allowances.				
		Travelling Allowance of Officers	2,982	2,960	3,000	2,967
		Supplies and Services.				
		Diet of Patients	380	350	400	342
		Clothing	60	60	100	2
		Medicines and Instruments supplied by the Military Department	1,000	600	600	2,362
		Country Medicines	110	100	150	90
		Petty Construction and Repairs	150	100	250	301
		Total Supplies and Services	1,700	1,210	1,500	3,097
		Contingencies.				
		Postage Charges	20	20	20	25
		Telegram Charges	20	20	20	3
		Purchase of Furniture	72	20	75	21
		Office Expenses and Miscellaneous	220	300	257	156
		Total Contingencies	332	360	372	205
		TOTAL (MOFUSSIL) HOSPITALS AND DISPENSARIES, PROVINCIAL	13,032	12,200	14,400	16,795
		(MOFUSSIL) HOSPITALS AND DISPENSARIES, LOCAL.				
		Salaries.				
6	6	Hospital Assistants (on less than 200)	5,880	5,090	5,130	4,985
		Establishment.				
22	21	Servants	3,504	2,716	3,444	2,629
		Allowances.				
		Travelling Allowance	290	230	250	...
		Supplies and Services.				
		Contributions	600	600	...	...
		Diet of Patients	950	650	1,200	551
		Clothing	700	330	350	22
		Medicines	3,986	1,624	3,896	1,889
		Total Supplies and Services	6,236	3,204	5,446	2,462
		Contingencies.				
		Postage Charges	100	50	100	24
		Telegram Charges	40	20	40	20
		Office Expenses and Miscellaneous	1,550	590	1,590	660
		Total Contingencies	1,690	660	1,730	704
		TOTAL (MOFUSSIL) HOSPITALS AND DISPENSARIES, LOCAL	17,600	11,900	16,000	10,780
		Total Hospitals and Dispensaries	30,632	24,100	30,400	27,575
		Sanitation and Vaccination.				
		SANITATION AND VACCINATION, PROVINCIAL.				
		SANITARY COMMISSIONER.				
		Salaries.				
		Part Salary of Inspector General of Prisons as Sanitary Commissioner (200) transferred from 19 B—Law and Justice—Jails—Superintendence—*See* page 48	2,400	2,400	2,400	2,400
		Establishment.				
2	3	Clerks (250), (80), (50)	4,560	3,360	3,360	3,449
4	4	Servants	432	432	432	290
		Total Establishment	4,992	3,792	3,792	3,739
		Carried over	7,392	6,192	6,192	6,139

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Sanitation and Vaccination—*continued.*				
SANITATION AND VACCINATION, PROVINCIAL—*continued.*				
SANITARY COMMISSIONER—Brought forward	7,392	6,192	6,192	6,139
Allowances.				
Travelling Allowance of Officers	100	50	...	...
Contingencies.				
Postage Charges	80	100	100	58
Telegram Charges	20	20	50	2
Office Expenses and Miscellaneous	200	100	458	144
Total Contingencies	300	220	608	204
TOTAL SANITARY COMMISSIONER	7,792	6,462	6,800	6,343
VACCINATION.				
Salaries.				
Numbers. 1889-90. 1890-91. — Allowance to Inspector General of Prisons as Superintendent of Vaccination (150) transferred from 19B—Law and Justice—Jails—Superintendence—*See* page 48	1,800	1,800	1,800	1,800
Establishment.				
2 2 Vaccinators and Assistants (30) (25)	660	250	660	222
Servants	...	...	...	90
Total Establishment	660	250	660	312
Allowances.				
Travelling Allowance of Vaccinators	400	368	200	126
Supplies and Services.				
Vaccine Depôt	840	840	840	840
Contingencies.				
Postage Charges	60	50	50	31
Office Expenses and Miscellaneous	48	30	50	135
Total Contingencies	108	80	100	166
TOTAL VACCINATION	3,808	3,338	3,600	3,244
TOTAL SANITATION AND VACCINATION, PROVINCIAL	11,600	9,800	10,400	9,587
SANITATION AND VACCINATION, LOCAL.				
VACCINATION.				
Establishment.				
Numbers. 1889-90. 1890-91. — 32 32 Vaccinators and Assistants (on less than 200)	10,260	10,230	10,260	9,961
Allowances.				
Travelling Allowance of Vaccinators	5,050	4,810	5,640	4,214
Contingencies.				
Office Expenses and Miscellaneous	90	60	100	17
TOTAL SANITATION AND VACCINATION, LOCAL	15,400	15,100	16,000	14,192
Total Sanitation and Vaccination	27,000	24,900	26,400	23,779
Grants for Medical Purposes.				
Supplies and Services.				
Contributions to Countess of Dufferin's Fund	4,000	4,000	...	4,000
Contributions to Municipalities	...	...	...	10,728
Total Grants for Medical Purposes	4,000	4,000	...	14,72[illegible]
Medical Schools and Colleges.				
SCHOLARSHIPS.				
MEDICAL COLLEGES.				
Medical Scholarships, Calcutta	1,000	800	800	[illegible]
Hospital Assistant Scholarships, Madras	1,200	1,200	1,500	1,1[illegible]
MEDICAL SCHOOLS.				
Medical Scholarships, Burma	1,250	600	900	580
Total Medical Schools and Colleges	3,450	2,600	3,200	2,282

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Lower Burma—*contd.*				
		Lunatic Asylum.				
		Salaries.				
1	1	Superintendent (250)	3,000	3,000	3,000	3,000
1	1	Hospital Assistant (82½)	990	990	990	990
		Total Salaries	3,990	3,990	3,990	3,990
		Establishment.				
1	1	Overseer (200)	2,400	2,400	2,400	2,400
15	15	Guards	2,940	2,600	2,916	2,629
4	4	Servants	672	800	672	759
		Total Establishment	6,012	5,800	5,988	5,788
		Supplies and Services.				
		Deportation of Lunatics	100	100	100	175
		Diet	10,620	11,030	9,500	10,712
		Clothing	750	750	750	748
		Country Medicines	110	100	112	99
		Medicines supplied by the Military Department	388	...	...	532
		Raw Materials for Manufacture	1,600	1,400	1,600	1,484
		Purchase of Live Stock	200	200	...	175
		Petty Construction and Repairs	...	...	250	...
		Total Supplies and Services	13,768	13,580	12,312	13,925
		Contingencies.				
		Postage Charges	20	20	20	5
		Telegram Charges	10	10	10	1
		Purchase of Furniture	...	...	...	64
		Office Expenses and Miscellaneous	800	800	880	600
		Total Contingencies	830	830	910	670
		Total Lunatic Asylum	24,600	24,200	23,200	24,373
		Lock Hospitals.				
		Salaries.				
—	—	Allowances to Civil Surgeon (100)	1,200	1,200	1,200	1,200
1	—	Apothecary (210)	...	2,250	2,520	2,520
2	2	Hospital Assistants (on less than 200)	1,500	500	1,980	679
		Total Salaries	2,700	3,950	5,700	4,399
		Establishment.				
1	1	Matron (20)	240	240	240	464
5	5	Servants	744	750	744	1,074
		Total Establishment	984	990	984	1,538
		Supplies and Services.				
		Diet of Patients	1,500	1,100	3,000	2,646
		Clothing and Bedding	100	50	200	...
		Country Medicines	120	50	120	...
		Medicines supplied by the Military Department	446	200	100	392
		Petty Construction and Repairs	...	...	30	...
		Total Supplies and Services	2,166	1,400	3,450	3,038
		Contingencies.				
		Purchase of Furniture	...	...	50	...
		Rents, Rates, and Taxes	200	260	...	306
		Office Expenses and Miscellaneous	250	250	416	472
		Total Contingencies	450	510	466	778
		Total Lock Hospitals	6,300	6,850	10,600	9,753
		Chemical Examiner.				
		Salaries.				
1	1	Chemical Examiner (150)	1,800	1,715	1,800	1,800
		Establishment.				
[illegible]	2	Servants	240	240	240	240
		Supplies and Services.				
		Chemicals	600	600	600	542
		Instruments	100	100	100	501
		Total Supplies and Services	700	700	700	1,043
		Contingencies.				
		Postage Charges	15	15	15	25
		Telegram Charges	5	5	5	4
		Office Expenses and Miscellaneous	240	175	240	162
		Total Contingencies	260	195	260	191
		Total Chemical Examiner	3,000	2,850	3,000	3,274

25.—POLITICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Political Agents	868	500	1,000	579
Entertainment of Envoys and Chiefs	1,500	500	1,500	450
Durbar Presents and Allowances to Vakeels, &c.	9,000	1,500	500	9,192
Refugees and State Prisoners	13,500	2,400	12,700	4,928
Miscellaneous	10,132	7,100	13,300	11,817
TOTAL IMPERIAL	35,000	12,000	29,000	26,966
PROVINCIAL.				
Miscellaneous	1,000	1,000	1,000	107
TOTAL LOWER BURMA	36,000	13,000	30,000	27,073
UPPER BURMA.				
IMPERIAL.				
Political Agents	2,09,000	1,80,000	1,33,000	1,10,642
Entertainment of Envoys and Chiefs	4,500	250	2,500	429
Durbar Presents and Allowances to Vakeels, &c.	8,500	1,000	2,500	...
Refugees and State Prisoners	1,000	1,000	2,000	...
Special Political Expenditure	45,000	73,750	1,000	295
Miscellaneous	45,000	42,000	38,000	41,867
TOTAL UPPER BURMA	3,13,000	2,98,000	1,79,000	1,53,233
TOTAL	3,49,000	3,11,000	2,09,000	1,80,306

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		LOWER BURMA.				
		IMPERIAL.	Rs.	Rs.	Rs.	Rs.
		Political Agents.				
		Establishment.				
4	4	Elephant Establishment—Mahouts and Grass-cutters	768	400	768	384
		Contingencies.				
		Office Expenses and Miscellaneous	100	100	232	195
		Total Political Agents	868	500	1,000	579
		Miscellaneous.				
		MISCELLANEOUS, IMPERIAL.				
		Supplies and Services.				
		Rewards for Intelligence	1,050	500	500	206
		Presents to Hill Chiefs	3,500	600	600	3,766
		Total Supplies and Services	4,550	1,100	1,100	3,972
		Contingencies.				
		Miscellaneous	5,582	6,000	12,200	7,845
		TOTAL MISCELLANEOUS, IMPERIAL	10,132	7,100	13,300	11,817
		MISCELLANEOUS, PROVINCIAL.				
		Contingencies.				
		Rents, Rates, and Taxes	1,000	1,000	1,000	107
		TOTAL MISCELLANEOUS, PROVINCIAL	1,000	1,000	1,000	107
		Total Miscellaneous	11,132	8,100	14,300	11,924

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		UPPER BURMA.				
		IMPERIAL.	Rs.	Rs.	Rs.	Rs.
		Political Agents.				
		Salaries.				
2	2	Superintendents, Shan States (1 @ 2,000 and 1 @ 1,250—1,500)	40,150	39,287	39,550	25,[illegible]
1	1	Assistant do. do. (900)	10,800	10,370	10,800	10,209
4	14	Officers on special duty on varying salaries	75,240	70,383	19,800	13,619
		Total Salaries	1,26,190	1,20,040	70,150	48,965
		Carried over	1,26,190	1,20,040	70,150	48,965

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		UPPER BURMA—*continued.*	Rs.	Rs.	Rs.	Rs.
		IMPERIAL.				
		POLITICAL AGENTS—*continued.*				
		Brought forward	1,26,190	1,20,040	70,150	48,965
		Establishment.				
		Political Agent—				
1	1	Interpreter (on 200 and over)	2,625	10,834	2,625	9,650
6	17	Clerks (on less than 200)	13,260		7,080	
14	26	Servants	3,792	2,550	2,256	2,377
—	—	Temporary Establishment	1,000	900	1,000	942
		Medical Establishment—				
2	2	Civil Surgeons (350)	8,400	8,250	13,200	...
2	—	Allowance to Civil Surgeon	...	...	8,400	...
—	2	Hospital Assistants (below 200)	2,400	...	...	...
—	2	Compounders (below 200)	600	...	...	...
—	10	Servants	1,560	...	...	...
		Elephant Establishment—				
24	17	Mahouts	3,024	3,000	4,104	3,290
7	7	Grass-cutters	1,176	1,176	1,176	1,204
		Mule Establishment—				
3	4	Drivers	540	750	576	...
		Total Establishment	38,377	27,460	40,417	17,463
		Allowances.				
		Political Agents—				
		Travelling Allowance of Officers	17,000	11,000	8,500	12,693
		Travelling Allowance of Establishment	2,700	2,300	1,350	
		Medical Establishment—				
		Travelling Allowances of Officers	2,100	...	...	...
		Total Allowances	21,800	13,300	9,850	12,693
		Contingencies.				
		Political Agents—				
		Postage Charges	400	400	525	248
		Telegram Charges	10,150	7,000	3,525	7,816
		Tour Charges	1,000	1,000	2,000	...
		Office Expenses and Miscellaneous	6,303	7,000	3,995	13,810
		Medical Establishment—				
		Hospital Expenses	2,000	1,000	1,000	3,692
		Elephant Establishment—				
		Office Expenses and Miscellaneous	2,000	2,000	1,200	5,955
		Mule Establishment—				
		Office Expenses and Miscellaneous	786	800	338	...
		Total Contingencies	22,633	19,200	12,583	31,521
		Total Political Agents	2,09,000	1,80,000	1,33,000	1,10,642
		Miscellaneous.				
		Supplies and Services.				
		Rewards for Intelligence	2,000	2,000	5,450	1,100
		Presents to Hill Chiefs	2,500	2,000	2,500	1,278
		Petty Construction and Repairs	500	250	250	327
		Total Supplies and Services	5,000	4,250	8,200	2,705
		Contingencies.				
		Miscellaneous Charges	30,500	30,250	22,750	30,608
		Rents, Rates, and Taxes	9,500	7,500	7,050	8,554
		Total Contingencies	40,000	37,750	29,800	39,162
		Total Miscellaneous	45,000	42,000	38,000	41,867

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Archæological Department	6,000	6,000	6,000	5,453
Census	45,000	...	...	...
TOTAL IMPERIAL	51,000	6,000	6,000	5,453
PROVINCIAL.				
Exploration of Coal, &c.	31,000	20,800	1,000	...
Provincial Museums	2,400	2,600	2,400	2,800
Donations to Scientific Societies	2,400	2,400	2,400	2,400
Experimental Cultivation	2,500	1,700	4,700	1,574
Public Exhibitions and Fairs	700	900	1,000	786
Veterinary Charges	30,100	22,900	24,300	23,982
Botanical and other Public Gardens	1,000	1,000	1,000	1,000
Provincial Statistics	4,500	3,100	2,200	1,943
Refunds	400	600	...	...
TOTAL PROVINCIAL	75,000	56,000	39,000	34,485
Carried over	1,26,000	62,000	45,000	39,938

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*				
Brought forward	1,26,000	62,000	45,000	39,938
LOCAL.				
Veterinary Charges	13,300	6,300	7,300	4,952
Provincial Statistics	700	700	700	494
TOTAL LOCAL	14,000	7,000	8,000	5,446
TOTAL LOWER BURMA	1,40,000	69,000	53,000	45,384
UPPER BURMA.				
IMPERIAL.				
Exploration of Coal, &c.	1,000	1,000	...	135
Experimental Cultivation	23,000	8,000	...	43
Public Exhibition and Fairs	800	...	...	...
Veterinary Charges	11,000	1,000	2,000	...
Census	30,000	...	...	...
Provincial Statistics	4,200	2,000	...	...
TOTAL IMPERIAL	70,000	12,000	2,000	178
LOCAL.				
Veterinary Charges	1,500	...	...	52
Provincial Statistics	500	...	...	
TOTAL LOCAL	2,000	...	...	52
TOTAL UPPER BURMA	72,000	12,000	2,000	230
TOTAL	2,12,000	81,000	55,000	45,614

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		LOWER BURMA.				
		Archæological Department.				
		Salaries.				
1	1	Government Archæologist (150)	1,800	1,800	1,800	
1	1	Assistant ditto (70)	840	840	840	
		Total Salaries	2,640	2,640	2,640	
		Establishment.				
1	1	Clerk (50)	600	600	600	
1	1	Servant	144	144	144	
		Total Establishment	744	744	744	5,453
		Allowances.				
		Travelling Allowance	1,600	1,200	1,600	
		Supplies and Services.				
		Preservation of Archæological Remains	100	100	100	
		Purchase of Photographs	100	100	100	
		Total Supplies and Services	200	200	200	
		Contingencies.				
		Office Expenses and Miscellaneous	816	1,216	816	
		Total Archæological Department	6,000	6,000	6,000	5,453
		Scientific.				
		Exploration of Petroleum, Coal, and Minerals—				
		Exploration of Petroleum, Coal, and Minerals	1,000	800	1,000	...
		TIN MINES.				
		Salaries.				
	1	Prospector (450)	5,400			
		Establishment.				
	14	Bracehead Men and Borers (on less than 200)	7,440			
	5	Carpenters, Blacksmiths, and Bellowsmen (on less than 200)	3,060		...	...
	30	Helps (30)	10,800			
	4	Servants (15)	720			
		Contingencies.				
		Office Expenses and Miscellaneous	2,580			
		TOTAL TIN MINES	30,000	20,000	...	...
		Total Exploration of Petroleum, Coal, and Minerals	31,000	20,800	1,000	...
		Provincial Museums.				
		Grants-in-aid to Phayre Museum	2,400	2,600	2,400	2,800
		Donations to Scientific Societies.				
		Agri-Horticultural Societies	2,400	2,400	2,400	2,400

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd*				
Experimental Cultivation.				
EXPERIMENTAL FARMS.				
Tobacco Cultivation	1,200	1,200	600	794
Coffee, Silk, Jute, &c.			700	755
Sugarcane			500	...
Encouragement of Sea Fisheries	...	...	...	25
TOTAL EXPERIMENTAL FARMS	1,200	1,200	1,800	1,574
TEA NURSERIES	...	...	300	...
AGRICULTURAL DEPARTMENT.				
Supplies and Services.				
Agricultural Implements	1,000	200	2,600	...
Contingencies.				
Office Expenses and Miscellaneous	300	300	...	...
TOTAL AGRICULTURAL DEPARTMENT	1,300	500	2,600	...
Total Experimental Cultivation	2,500	1,700	4,700	1,574
Veterinary Charges.				
PREVENTION OF CATTLE DISEASE, PROVINCIAL.				
Salaries.				
Instructor (900)	10,800	10,800	10,800	10,800
Establishment.				
Interpreter (100)	1,200	1,200	1,200	1,181
Veterinary Assistant (on less than 200)	480	3,500	5,160	3,465
Clerk (50)	600	...	...	...
Servants	552	264	264	264
Total Establishment	2,832	4,964	6,624	4,910
Allowances.				
Travelling Allowance	2,500	3,700	3,936	3,781
Allowances to Pupils (10)	4,200	...	...	...
Total Allowances	6,700	3,700	3,936	3,781
Supplies and Services.				
Petty Construction and Repairs	2,000	...	...	...
Medicines and Instruments	600	200	100	570
Total Supplies and Services	2,600	200	100	570
Contingencies.				
Prizes	200	...	...	...
Postage Charges	200	200	200	143
Telegram Charges	50	60	50	50
Rents, Rates, and Taxes	1,200	600	600	550
Office Expenses and Miscellaneous	1,718	1,076	690	714
Total Contingencies	3,368	1,936	1,540	1,457
TOTAL PREVENTION OF CATTLE DISEASE, PROVINCIAL	26,300	21,600	23,000	21,518
PREVENTION OF CATTLE DISEASE, LOCAL.				
Establishment.				
Veterinary Assistants (on less than 200)	8,220	3,100	4,680	3,025
Allowances.				
Travelling Allowances	2,800	2,000	1,940	1,271
Contingencies.				
Office Expenses and Miscellaneous	2,280	1,200	680	656
TOTAL PREVENTION OF CATTLE DISEASE, LOCAL	13,300	6,300	7,300	4,952
BULL AND STALLION CHARGES, PROVINCIAL.				
Salaries.				
Allowance to Hospital Assistants (10)	120	120	120	50
Establishment.				
Grooms	1,080	360	360	360
Grass-cutters	180	60	60	60
Total Establishment	1,260	420	420	420
Supplies and Services.				
Purchase of Bulls and Stallions	1,000	300	...	1,250
Contingencies.				
Office Expenses and Miscellaneous	1,420	460	760	744
TOTAL BULL AND STALLION CHARGES, PROVINCIAL	3,800	1,300	1,300	2,464
Total Veterinary Charges	43,400	29,200	31,600	28,934
TOTAL PROVINCIAL SUB-HEADS	30,100	22,900	24,300	23,982
TOTAL LOCAL SUB-HEADS	13,300	6,300	7,300	4,952

Numbers. 1889-90.	Numbers. 1890-91.	
1	1	Instructor (900)
1	1	Interpreter (100)
25	1	Veterinary Assistant (on less than 200)
...	1	Clerk (50)
2	4	Servants
1	1	Allowance to Hospital Assistants (10)
2	6	Grooms
1	3	Grass-cutters

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Numbers. 1889-90.	Numbers. 1890-91.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
LOWER BURMA—*contd.*						
Botanical and other Public Gardens.						
DALHOUSIE PARK			1,000	1,000	1,000	1,000
Provincial Statistics.						
PROVINCIAL STATISTICS, PROVINCIAL.						
REGISTRATION OF INLAND TRADE.						
Establishment.						
Clerk (200 and over)	...	1	2,400	2,970	...	...
Clerks (less than 200)	14	9	1,860		2,180	1,940
Servant	...	1	156	65	...	...
Contingencies.						
Office Expenses and Miscellaneous			84	65	20	3
TOTAL PROVINCIAL STATISTICS, PROVINCIAL			4,500	3,100	2,200	1,943
PROVINCIAL STATISTICS, LOCAL.						
REGISTERING BIRTHS AND DEATHS.						
Establishment.						
Clerk (50)	1	1	600	600	600	489
Contingencies.						
Office Expenses and Miscellaneous			100	100	100	5
TOTAL PROVINCIAL STATISTICS, LOCAL			700	700	700	494
Total Provincial Statistics			5,200	3,800	2,900	2,437

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-9.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Charitable Allowances	26,000	26,000	25,000	23,276
UPPER BURMA.				
IMPERIAL.				
Charitable Allowances	1,30,000	1,32,000	1,14,000	1,13,699
TOTAL	1,56,000	1,58,000	1,39,000	1,36,975

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
Charitable Allowances.				
Delhi Family.				
Not exceeding Rs. 5,000 per annum	16,600	16,600	16,000	16,078
Miscellaneous.				
Not exceeding Rs. 5,000 per annum—				
Members of the Ex Royal Family of Burma	140	140	...	...
Refugee Princes	5,000	5,000	4,740	300
Talifoo Refugee Prince	3,600	3,600	3,600	6,768
Shan and Other Chiefs	660	660	660	130
Total Charitable Allowances	26,000	26,000	25,000	23,276
Upper Burma.				
Charitable Allowances.				
Miscellaneous.				
Officials of the late Burmese Government exceeding Rs 5,000 per annum	9,000	7,500	...	...
Not exceeding Rs. 5,000 per annum—				
Members of the Ex-Royal Family of Burma	78,100	78,835	80,000	...
Officials of the Late Burmese Government	41,700	45,000	31,300	1,12,129
Refugee Princes	...	...	...	1,350
Shan and Other Chiefs	1,200	665	2,700	220
Total Charitable Allowances	1,30,000	1,32,000	1,14,000	1,13,699

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	2,10,000	2,00,000	1,90,000	1,94,092
Compassionate Allowances	3,000	3,000	3,000	2,402
Gratuities	10,000	12,000	9,000	5,299
TOTAL PROVINCIAL	2,23,000	2,15,000	2,02,000	2,01,793
LOCAL.				
Superannuation and Retired Allowances	1,000	1,000	2,000	596
Gratuities	1,000	1,000	1,000	200
TOTAL LOCAL	2,000	2,000	3,000	796
TOTAL LOWER BURMA	2,25,000	2,17,000	2,05,000	2,02,589
UPPER BURMA.				
IMPERIAL.				
Superannuation and Retired Allowances	9,000	8,000	4,000	3,833
Compassionate Allowances	...	...	...	2,474
Gratuities	9,000	10,000	5,000	5,129
TOTAL UPPER BURMA	18,000	18,000	9,000	11,436
TOTAL	2,43,000	2,35,000	2,14,000	2,14,025

DETAILS.	Budget Estimate, 1889-90.	Lapsed since the date of framing the Budget Estimate, 1889-90.*	TOTAL.	Add new Pensions and Retired Allowances granted since the date of the last Estimate. †	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation, &c., Allowances.							
SUPERANNUATION, &c., PROVINCIAL.							
Departments.							
Land Revenue	1,08,812	6,025	1,02,787	14,103	1,16,890		
Customs	21,187	48	21,139	712	21,851		
Forest	3,470	...	3,470	...	3,470		
Telegraph	140	...	140	...	140		
General Administration	10,045	...	10,045	...	10,045		
Law and Justice	25,876	...	25,876	738	26,614		
Police	28,424	1,829	26,595	5,686	32,281		
Marine	108	...	108	...	108		
Education	1,001	...	1,001	600	1,601		
Medical	822	...	822	330	1,152		
Printing	296	...	296	...	296		
Miscellaneous	5,315	...	5,315	...	5,315		
Postal	2,201	...	2,201	...	2,201		
Public Works	4,688	...	4,688	790	5,478		
Madras Government	189	...	189	...	189		
Bengal Government	1,440	...	1,440	524	1,964		
Punjab Government	1,440	...	1,440	...	1,440		
Bombay Government	...	...	...	108	108		
	2,15,454	7,902	2,07,552	23,591	2,31,143		
Deduct—Probable Outstandings	*25,454*				*21,143*		
TOTAL SUPERN., &c., PROVL.	1,90,000				2,10,000	2,00,000	1,94,092
SUPERANNUATION, &c., LOCAL	2,000				1,000	1,000	596
Total Supern., &c.	1,92,000				2,11,000	2,01,000	1,94,688

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.				
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country	10,000	10,000	10,000	11,738
Government Presses	2,38,000	2,56,000	2,38,000	1,86,027
Printing at Private Presses	...	...	...	352
Stationery supplied from Central Stores	1,32,000	1,30,000	1,10,000	1,18,316
Refunds	...	...	...	3
TOTAL LOWER BURMA	3,80,000	3,96,000	3,58,000	3,16,436
UPPER BURMA.				
IMPERIAL.				
Stationery purchased in the country	5,000	6,000	4,000	4,442
Government Presses	...	...	...	775
Printing at Private Presses	...	...	...	37
Stationery supplied from Central Stores	20,000	19,000	21,000	13,076
Refunds	...	...	...	83
TOTAL UPPER BURMA	25,000	25,000	25,000	18,413
TOTAL	4,05,000	4,21,000	3,83,000	3,34,849

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.

† Includes Superannuation Allowances transferred for payment from other Governments.

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		LOWER BURMA.				
		Government Presses.				
		SECRETARIAT PRESS.				
		Salaries.				
1	1	Superintendent (500—700)	8,400	8,400	8,400	7,990
		Establishment.				
1	1	Clerk (200)	2,400	6,300	2,400	5,888
4	4	Clerks (less than 200)	4,800		4,800	
2	2	Printers (200 and over)	6,000	14,100	6,000	17,645
6	6	Printers (less than 200)	8,100		8,100	
2	2	Examiners (200 and over)	5,400	12,500	5,400	11,728
5	5	Examiners (less than 200)	8,700		8,700	
7	7	Readers (less than 200)	3,360	3,360	3,360	2,989
44	44	Compositors (less than 200)	17,400	15,300	17,400	10,709
70	70	Pressmen	14,556	13,500	14,556	13,472
8	8	Servants	1,056	1,056	1,056	1,049
—	—	Extra or Overtime Establishment	1,19,000	1,16,000	1,00,000	32,062
		Total Establishment	1,90,772	1,82,116	1,71,772	1,46,142
		Allowances.				
		House-Rent Allowances	840	840	840	770
		Travelling Allowances	...	...	...	322
		Total Allowances	840	840	840	1,092
		Supplies and Services.				
		Cost of Materials and Stock	20,000	42,000	40,000	10,622
		Contingencies.				
		Postage Charges	7,500	7,000	7,000	6,054
		Telegram Charges	100	100	100	75
		Rents, Rates, and Taxes	700	700	300	265
		Purchase of Furniture	...	...	...	1,202
		Freight, Shipping and Landing Charges	2,600	2,600	2,588	3,622
		Office Expenses and Miscellaneous	7,088	12,244	7,000	8,963
		Total Contingencies	17,988	22,644	16,988	20,181
		Total Government Presses	2,38,000	2,56,000	2,38,000	1,86,027

32.—MISCELLANEOUS.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
IMPERIAL.				
Charges for Remittance of Treasure	11,000	11,000	12,000	11,987
PROVINCIAL.				
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	2,000	2,000	1,500	977
Rewards for Proficiency in Oriental Languages, and Allowance to Language Examination Committees	5,000	5,000	5,000	10,620
Loss on Specie Remittances	100	100	100	...
Cost of Books and Publications	200	300	500	254
Donations for Charitable Purposes	2,000	2,000	2,000	1,417
Charges on account of European Vagrants	150	70	70	259
Rewards for destruction of wild animals	8,920	8,200	8,200	7,324
Petty Establishments	4,230	4,200	4,200	4,148
Irrecoverable Temporary Loans written off	1,000	5,000	...	138
Charges for Search for Hidden Treasure	...	...	...	20
Rents, Rates, and Taxes	10,000	10,000	10,000	9,927
Miscellaneous and Unforeseen Charges	5,000	5,000	5,000	13,102
Miscellaneous Refunds	400	130	430	...
TOTAL PROVINCIAL	39,000	42,000	37,000	48,186
LOCAL.				
Petty Establishments	46,500	36,500	41,000	33,739
Miscellaneous and Unforeseen Charges	5,500	5,500	1,000	1,102
TOTAL LOCAL	52,000	42,000	42,000	34,841
TOTAL LOWER BURMA	1,02,000	95,000	91,000	95,014

32.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
UPPER BURMA.				
IMPERIAL.				
Travelling Allowances to Officers attending Examination	1,500	1,500	1,000	1,020
Rewards for Proficiency in Oriental Languages, &c.	3,000	3,000	2,200	2,953
Charges for Remittance of Treasure	8,000	7,500	12,000	8,570
Loss on Specie Remittances	100	100	100	...
Cost of Books and Publications	...	...	100	...
Donations for Charitable Purposes	1,000	1,000	5,000	5,738
Charges on account of European Vagrants	100	100	100	30
Rewards for Destruction of Wild Animals	200	200	...	110
Petty Establishments	...	..	600	304
Irrecoverable temporary Loan written off	1,000	6,000	...	275
Rents, Rates, and Taxes	...	...	400	376
Miscellaneous and Unforeseen Charges	5,600	19,000	6,500	9,021
Claims against the Late Burmese Government	...	25,100	...	8,16,567
Miscellaneous Refunds	500	500	1,000	1,242
TOTAL IMPERIAL	21,000	64,000	29,000	8,46,206
LOCAL.				
Petty Establishments	27,000	16,000	15,000	12,732
TOTAL UPPER BURMA	48,000	80,000	44,000	8,58,938
TOTAL	1,50,000	1,75,000	1,35,000	9,53,952
LOWER BURMA.				
Petty Establishments.				
PETTY ESTABLISHMENTS, PROVINCIAL.				
Conservancy.				
Establishment (Jemadars, Coolies, &c.)	4,230	4,200	4,056	3,525
Contingencies	.		144	623
TOTAL PETTY ESTABLISHMENTS, PROVINCIAL	4,230	4,200	4,200	4,148
PETTY ESTABLISHMENTS, LOCAL.				
Circuit-house.				
Establishment (Chowkidars)	3,108	3,646	3,084	2,880
Contingencies	3,060	2,354	2,306	3,050
Total Circuit-house	6,168	6,000	5,390	5,930
Conservancy				
Establishment (Sweepers and Coolies)	7,440	4,250	3,900	2,126
Contingencies	360	250	330	65
Total Conservancy	7,800	4,500	4,230	2,191
Slaughter-house.				
Establishment (Goungs and Sweepers)	480	455	660	180
Contingencies	120	45	100	...
Total Slaughter-house	600	500	760	180
Cattle Market.				
Establishment (Goungs)	3,880	3,700	3,700	3,745
Contingencies	290	220	200	132
Total Cattle Market	4,170	3,920	3,900	3,877
Bazar.				
Establishment (Goungs, Peons, and Night Watchmen)	25,162	19,600	24,662	19,398
Contingencies	2,600	1,980	2,058	2,163
Total Bazar	27,762	21,580	26,720	21,561
TOTAL PETTY ESTABLISHMENTS, LOCAL	46,500	36,500	41,000	33,739
Total Petty Establishments	50,730	40,700	45,200	37,887

38.—STATE RAILWAYS—INTEREST ON DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOWER BURMA.				
PROVINCIAL.				
Interest on Debt	11,42,000	11,30,000	11,32,000	11,10,245
TOTAL	11,42,000	11,30,000	11,32,000	11,10,245

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
UPPER BURMA.	Rs.	Rs.	Rs.	Rs.
LOCAL.				
In Charge of Civil Officers.				
Original Works	2,000	...	...	...
Repairs and Maintenance	800		...	...
Tools and Plant	200	...	...	...
Salin Canal Charges	16,000	16,000	16,000	1,966
Sagu Canal Charges	13,000			
TOTAL	32,000	16,000	16,000	1,966

45.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
In Charge of Civil Officers	4,96,000	4,96,000	5,07,000	37,980
LOCAL.				
In Charge of Civil Officers	1,09,000	98,000	97,000	1,09,619
TOTAL LOWER BURMA	6,05,000	5,94,000	6,04,000	1,47,599
UPPER BURMA.				
IMPERIAL.				
In Charge of Civil Officers	...	...	...	30,000
LOCAL.				
In Charge of Civil Officers	91,000	88,000	84,000	10,813
TOTAL UPPER BURMA	91,000	88,000	84,000	40,813
TOTAL	6,96,000	6,82,000	6,88,000	1,88,412

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOWER BURMA.	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers.				
PROVINCIAL.				
Contribution to Municipal Town and Cantonment Funds	4,96,000	4,96,000	5,07,000	37,980
TOTAL IN CHARGE OF CIVIL OFFICERS, PROVINCIAL	4,96,000	4,96,000	5,07,000	37,980
IN CHARGE OF CIVIL OFFICERS, LOCAL.				
CIVIL BUILDINGS.				
Original Works	6,900	6,150	6,600	25,259
Repairs	3,400	3,250	3,400	11,413
TOTAL CIVIL BUILDINGS	10,300	9,400	10,000	36,672
COMMUNICATIONS.				
Original Works	24,100	20,270	21,000	16,881
Repairs	14,500	14,430	11,000	13,017
TOTAL COMMUNICATIONS	38,600	34,700	32,000	29,898
MISCELLANEOUS PUBLIC IMPROVEMENTS.				
Original Works	28,764	28,340	28,000	28,265
Repairs	20,036	10,360	13,000	4,088
TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS	48,800	38,700	41,000	32,353
Establishment	8,000	12,300	12,000	9,851
Tools and Plant	3,100	2,700	1,000	311
MISCELLANEOUS.				
Refunds	200	200	1,000	534
TOTAL IN CHARGE OF CIVIL OFFICERS, LOCAL	1,09,000	98,000	97,000	1,09,619
Total in Charge of Civil Officers	6,05,000	5,94,000	6,04,000	1,47,599

UPPER BURMA.

APPENDIX TO THE BUDGET ESTIMATE FOR 1890-91.

(*Numerical Strength of Sanctioned Establishments.*)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—Land Revenue—		
Survey and Settlement—		
Demarkation Survey . . .	23	Kyoukse.
Land Records and Agriculture . .	23	Mandalay.
12.—Registration—(*a*)		
District Charges—		
(2 Clerks on less than 200) . .	34	Ditto
18.—General Administration—		
Civil Secretariats—		
Hlutdaw	40	Ditto
General Establishment of Local Funds—(*b*)		
(1 Clerk and 1 servant) . . .	35	Ditto
19A.—Law and Justice—Courts of Law—		
Judicial Commissioner . . .	41	Ditto
Civil and Sessions Courts . . .	41	Ditto.
Criminal Courts—		
Judicial Establishment—		
Town Magistrate's Establishment	42	Ditto

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
20.—Police—		
District Executive Force—		
Other Police (*c*)	53	...
Special Police—		
Police Food-supply (Director's Establishment)	56	Rangoon.
Railway Police	56	Mandalay.
Cantonment Police	57	Ditto.
Municipal Police	57	Ditto.
22.—Education—(*a*)		...
		...
Inspection	68	For the Province. (District details not fixed yet.)
Government Schools, General . .	68	
23.—Ecclesiastical—(*a*)		
Ecclesiastical Establishment, Additional Clergy	73	Ditto.
26.—Scientific and other Minor Departments—(*a*)		
Provincial Statistics, Local Registration, Births and Deaths (1 Clerk below 200)	80	Bhamo.

(*a*) The names of the Establishments subordinate to these heads are not given in the Estimate.
(*b*) No details are given in the Estimate.
(*c*) Numerical Strength not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

3.—LAND REVENUE.

Reference Number.	Districts.	Survey and Settlement. — Survey and Settlement Parties (a) — Settlement Officer.	Assistant Settlement Officer.	Inspectors (below 200).	Clerks (below 200).	Surveyors (below 200).	Chainmen.	Servants.	Charges of District Administration. — General Establishments. — Officers. — Deputy Commissioners.	Assistant Commissioners.	Extra Assistant Commissioners.	Myoôks.	Sub-Divisional Establishments. — Clerks of Myoôks (below 200).	Servants of Myoôks.	Revenue Establishments. — Clerks (200 and over).	Clerks (below 200).	Servants.	Boat Establishment (Servants)	Land Registration Charges. — Clerks (below 200).	Servants.
1	Mandalay	...	...	...	...	1	...	...	1	4	3	23	20	20	1	20	16	...	6	1
2	Bhamo	...	...	...	...	1	...	...	1	2	2	7	13	18	...	10	9	...	...	...
3	Katha	...		...	...	1	...	...	1	3	1	9	12	12	...	13	11	...	..	...
4	Shwebo	...	...	1	4	4	15	1	1	3	2	8	12	12	...	13	11	...	...	...
5	Ruby Mines	...	...	...	...	...	...	...	1	1	1	4	1	1	1	10	11	...	...	...
6	Yeu	...	...	1	4	5	15	1	1	1	1	9	11	12	...	10	10	...	...	...
7	Sagaing	...	...	1	4	4	15	1	1	2	2	10	16	15	...	12	11	...	...	...
8	Kyaukse	1	1	...	1	...	...	8	1	3	2	10	14	14	...	14	15	...	...	...
9	Upper Chindwin	...	...	...		1	...	...	1	2	1	10	10	10	...	10	10	...	...	...
10	Lower Chindwin	...	...	...	...	...	...	...	1	2	1	10	12	12	...	10	11	...	...	...
11	Myingyan	..	...	...	..	1	...	...	1	2	1	11	20	22	...	10	11	...	...	...
12	Pakokku	...	...	1	4	4	15	1	1	2	1	12	12	16	...	14	12	...	...	...
13	Minbu	...	...	1	4	4	15	1	1	2	2	12	16	16	...	11	11	5	...	...
14	Magwe	...	...	...	...	1	...	...	1	3	1	7	22	22	...	10	11	...	...	...
15	Meiktila	...	...	...	...	...	...	...	1	1	1	9	6	10	...	10	10	...	...	...
16	Yamethin	...	...	1	4	4	15	1	1	2	1	7	12	13	...	10	10	...	...	...
17	Pyinmana	...	...	...	...	...		..	1	1	1	8	10	12	...	10	14	...	...	...
18	Shan States — Southern	...	...	...	...	...	...	...	...	1	1	...	...	...	...	2	1	...	...	...
19	Shan States — Northern	...	...	...	...	...	...	...	...	..	1	...	...	...	...	...	...	...	...	...
20	Chin Hills	...	...	...	...		...	...	...	1	1	...	...	...	...	...	...	...	...	...
	Total	1	1	6	25	31	90	14	17	38	27	166	219	237	2	199	195	5	6	1

18.—GENERAL ADMINISTRATION. — Commissioners.

Reference Number.	Districts.	Officers. — Commissioners.	Establishment. — Clerks (200 and over).	Clerks (below 200).	Servants.
1	Mandalay	1	1	8	9
2	Bhamo	...	...	...	..
3	Katha	...	...	...	...
4	Shwebo	..	...	...	...
5	Ruby Mines	...	...	...	..
6	Yeu		...	...	..
7	Sagaing	1	1	8	8
8	Kyaukse	...	...	...	..
9	Upper Chindwin	..	...	...	.
10	Lower Chindwin	..	...	...	..
11	Myingyan	..	...	...	.
12	Pakokku	.	...	...	...
13	Minbu	1	1	8	9
14	Magwe	.	...	...	...
15	Meiktila	...	...	...	...
16	Yamethin	1	1	5	8
17	Pyinmana	.	...	...	...
18	Shan States — Southern	.	...	...	..
19	Shan States — Northern	...	...	...	...
20	Chin Hills	..	...	...	...
	Total	4	4	29	34

19A.—LAW AND JUSTICE—COURTS OF LAW. — Criminal Courts.

Reference Number.	Districts.	Judicial Establishment. — Officers. — Cantonment Magistrate	Town Magistrate (allowance 500).	Establishment. — Clerks (below 200).	Servants.	Elephant Estabt. — Establishment. — Mahouts.	Process-serving Estabt. — Bailiffs (below 200).	Runners.
1	Mandalay	1	1	17	25	...	1	4
2	Bhamo	...	...	4	1	...	1	2
3	Katha	...	...	9	14	...	1	3
4	Shwebo	...	...	14	20	...	1	4
5	Ruby Mines	...	...	2	3	...	1	3
6	Yeu	...	.	6	11	...	1	3
7	Sagaing	...	...	8	13	..	1	3
8	Kyaukse	...	.	8	11	...	1	4
9	Upper Chindwin	...	...	10	19	...	1	3
10	Lower Chindwin	...	...	4	5	...	1	3
11	Myingyan	...	...	9	13	...	1	3
12	Pakokku	...	...	11	22	...	1	3
13	Minbu	...	...	14	21	...	1	4
14	Magwe	...	...	8	13	...	1	3
15	Meiktila	...	...	6	10	...	1	2
16	Yamethin	...	...	7	14	...	1	3
17	Pyinmana	...	...	2	2	8	...	2
18	Shan States — Southern	...	...	1	2	...	...	...
19	Shan States — Northern	...	...	...	...	...	...	...
20	Chin Hills	...	...	...	...	...	...	...
	Total	1	1	140	219	8	16	52

19B.—LAW AND JUSTIC — Ja

Reference Number.	Districts.	Officers. — Central Jails. — Superintendents (allowances).	Jailor (200 and over).	Jailors (below 200).	District Jails. — Superintendents (allowances).	Jailors (below 200).	Clerical Establishment. — Central Jails — Clerks (below 200).	District Jails. — Clerks (below 200).	Warder Establishment. — Central Jails. — Warders.	District Jails. — Warders.	Menial and othe Estabt. — Centra Jails. — Servants.
1	Mandalay	1	1	2	...	..	2	...	58	...	2
2	Bhamo	...	...	...	1	1	...	...	...	15	...
3	Katha	...	...	...	1	1	...	...	...	15	...
4	Shwebo	...	...	...	1	1	...	1	...	21	...
5	Ruby Mines	...	...	...	...	...	...	...	...	...	...
6	Yeu	...	...	...	1	1	...	...	...	15	...
7	Sagaing	...	...	...	..	...	...	...	...	...	...
8	Kyaukse	...	...	...	...	...	...	...	...	...	...
9	Upper Chindwin	...	...	...	1	1	...	1	...	20	...
10	Lower Chindwin	...	...	...	1	1	...	1	...	18	...
11	Myingyan	1	...	2	1	1	2	1	42	18	1
12	Pakokku	...	...	...	1	1	...	...	...	15	...
13	Minbu	...	...	...	1	1	...	1	...	18	...
14	Magwe	...	...	...	2	2	...	1	...	35	...
15	Meiktila	...	...	...	1	1	...	1	..	20	...
16	Yamethin	...	...	...	1	1	...	...	...	15	...
17	Pyinmana	...	...	...	1	1	...	...	..	15	...
18	Shan States — Southern	...	...	...	...	...	...	...	...	...	...
19	Shan States — Northern	...	...	...	...	...	...	...	...	...	...
20	Chin Hills	...	...	...	...	...	...	...	...	...	...
	Total	2	1	4	14	14	4	7	100	240	3

(a) Exclusive of Field Establishment the numerical strength of which is not given in the Estimate.

in each District, included in the Budget Estimate for 1890-91.

7.—EXCISE. (a) Collectors', Commissioners', &c., Establishments. Distillery and Preventive Establishment. Excise Officers (below 200).	Clerks (below 200).	Peons.	Opium Establishment. Clerks (below 200).	Servants.	Reference Number.	Divisions.	11.—FOREST. B.—Establishments. Officers. Conservator.	Deputy Conservators.	Assistant Conservators.	Sub-Assistant Conservators.	Subordinate Forest and Depôt Establishment. Rangers.	Foresters.	Guards.	Office Establishment. Superintendents.	Clerks.	Servants.
1	...	2	1	2	1											
1	...	2	1	2	2	Direction . .	1	1	...	...	...	...	...	1	2	5
...	...	...	..	...	3											
...	...	...	...	...	4	Mandalay . .	...	1	1	2	1	4	17	...	2	4
1	...	2	1	...	5											
						Chindwin . .	...	1	1	...	1	4	12	...	2	4
...	...	...	...	...	6											
...	...	...	...	...	7	Pyinmana . .	...	1	2	...	...	6	12	...	2	4
...	...	...	...	...	8											
1	...	4	...	...	9	Katha . .	...	1	...	2	...	...	2	...	...	...
...	...	...	...	...	10											
						Minbu . .	...	1	2	...	2	2	12	...	2	4
...	...	...	...	...	11											
1	...	2	...	...	12	Bhamo . .	...	1	...	...	1	3	7	...	2	4
...	...	...	...	...	13											
...	...	...	...	...	14	Yaw . . .	...	1	...	...	1	3	9	...	2	4
...	...	...	...	...	15											
						Mu . . .	...	1	...	...	...	4	9	...	2	4
...	...	...	...	...	16											
...	...		...	...	17	Additional Establishment yet unappropriated .	...	...	...	...	12	15	43	...	13	22
...	...	...	...	...	18											
...	...	...	..	...	19											
...	...	...	...	...	20											
5	...	12	3	4		Total .	1	9	6	4	18	41	123	1	29	55

—JAILS. Central Jails. Hospital Assistants.	Hospital Assistants (allowances)	District Jails. Hospital charges. District Executive Force. District Police. Officers. District Superintendents.	Assistant District Superintendents.	Police Force. Inspectors.	Head Constables.	Sergeants.	Constables.	Clerical and other Establishment. (c) Clerks (below 200).	Servants.	20.—POLICE. Special Police. Officers. Commanding Officers.	Assistant Commandants.	Naib Commandants.	Inspectors.	Police Force. Native Officers.	Non-Commissioned Officers.	Privates.	Armourers.	Followers.	Clerical and other Establishments. Clerks (below 200).	Servants.	Hospital Charges. Assistant Surgeon.	Assistant Apothecaries.	Allowance to Apothecary.	Hospital Assistants (below 200.)	Compounder and Dressers.	Servants.	Local. (a) Cattle Pounds Estabt. Pound-keepers.	Reference Number.
2	...	1	3	6	10	30	581	6	3	1	3	...	10	37	105	1,071	1	45	4	2	1	2	1	8	8	15	...	1
...	1	1	3	3	4	7	154	1	3	1	3	...	...	40	150	1,500	3	45	2	1	.	1	...	8	8	16	...	2
...	1	1	2	3	5	13	270	2	3	1	2	...	..	33	110	1,100	...	33	2	1	...	...	...	6	6	9	1	3
...	1	1	2	4	14	25	361	3	3	1	2	..	...	21	70	700	...	21	2	1	..	...	...	4	4	8	...	4
...	...	1	3	2	3	3	50	1	3	1	1	...	...	12	40	400	...	12	1	1	..	...	...	3	3	7	...	5
...	1	1	1	3	8	16	255	2	3	1	1	...	...	18	60	600	...	18	1	1	..	...	...	4	4	7	...	6
...	..	1	1	5	15	27	396	2	3	1	1	...	...	27	90	900	...	27	2	1	...	1	...	5	5	10	2	7
...	...	1	1	4	6	21	352	2	3	1	1	...	.	20	65	650	...	18	1	1	...	...	...	3	3	7	...	8
...	1	1	1	3	5	18	312	1	3	1	3	...	...	45	150	1,500	...	45	3	2	..	...	...	8	8	16	...	9
...	1	1	1	4	3	14	206	2	3	1	1	...	...	24	80	800	...	24	2	1	...	...	...	4	4	8	...	10
1	1	1	2	5	12	46	600	2	3	1	1	...	..	27	90	900	2	27	2	1	...	...	...	4	4	8	...	11
...	1	1	3	4	11	25	440	2	3	1	1	...	...	24	80	800	...	24	2	1	...	...	...	5	5	9	...	12
...	1	1	3	5	11	41	586	2	3	1	1	...	...	30	100	1,000	3	30	2	1	...	...	...	5	5	9	1	13
...	2	1	2	3	10	27	387	3	3	1	1	...	...	24	80	800	...	24	2	1	...	...	...	5	5	8	1	14
...	1	1	2	4	9	18	375	3	5	1	1	...	...	19	65	660	...	18	1	1	...	1	...	4	4	8	1	15
...	1	1	2	3	10	16	350	2	3	1	1	...	...	24	80	800	5	24	2	1	...	...	...	4	4	8	...	16
...	1	1	1	4	10	16	350	2	3	1	1	.	...	27	90	900	...	27	2	1	...	...	...	5	5	9	...	17
...	...	...	...	...	...	...	...	...	...	} 1	1	3	...	18	60	600	...	18	{ 1	1	...	...	...	3	3	5	...	18
...	...	...	...	...	...	...	...	...	...										{ 1	1	...	...	...	1	...	3	...	19
...	...	...	...	...	...	...	...	...	...	1	1	...	..	18	60	600	...	18	1	1	...	...	...	4	5	8	...	20
3	14	17	33	65	146	363	6,025	38	53	19	27	3	10	488	1,625	16,281	(b)21	498	36	22	1	5	1	93	93	178	6	

(a) No details given in the Estimate.
(b) Inclusive of 7 not distributed.
(c) Exclusive of the establishment of Interpreters the numerical strength of which is not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

21.—MA

Reference Number.	Districts.	Miscellaneous Shore Establishment. Transport Office. Clerks (below 200).	Gunner (below 200).	Servants.	Marine Workshop. Clerk (below 200).	Artificers.	Copper and Blacksmiths.	Fitters.	Carpenters.	Labourers.	Salaries and Allowances of Officers. Commanders.	Engineers.	Clerks (below 200).	Gunners (below 200).	Crew. Tindal of Lascars.	Seacunnies.	Lascars.	Lamp-trimmers.	Engine-drivers.	Syrang.	Tindal of Stokers.	Stokers.
1	Mandalay	4	1	11	1	4	2	1	2	4	1	1	1	1	12	9	49	1	10	...	1	33
2	Bhamo	...	...	...	...	...	...	...	...	...	...	...	...	...	2	1	6	...	2	...	...	6
3	Myadoung	...	...	...	...	...	...	...	...	...	...	...	...	...	3	2	9	...	3	...	...	10
4	Shwebo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	Ruby Mines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	Yeu	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	Sagaing	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	1	...	...	1
8	Kyaukse	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	Upper Chindwin	...	...	...	...	...	...	...	...	...	1	...	1	1	2	3	10	...	2	1	...	10
10	Lower Chindwin	...	...	...	...	...	...	...		...	...	...	...	...	2	1	6	...	2	...	...	6
11	Myingyan	...	...	...	...	...	...	...	...	...	1	1	1	1	3	2	11	1	3	...	1	13
12	Pakokku	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	1	...	...	1
13	Minbu	...	...	...	...	...	...	...	...	...	...	...	...	...	3	2	9	...	3	...	...	9
14	Magwe	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	1	...	...	1
15	Meiktila	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	Yamethin	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	Pyinmana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	Shan States { Northern	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	Shan States { Southern	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20	Chin Hills	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	4	1	11	1	4	2	1	2	4	3	2	3	3	30	20	103	2	28	1	2	90

25.—POLITICAL.

Reference Number.	Districts.	Political Agents. Officers. Superintendents.	Assistant Superintendent.	Officers on special duty.	Establishments. Political Agent's Establishment. Interpreter (200 and over).	Clerks (less than 200).	Servants.	Medical Establishment. Civil Surgeons	Hospital Assistants (below 200).	Compounders.	Servants.
1	Mandalay	...	...	...	...	...	...	...	...	...	...
2	Bhamo	...	...	2	1	...	2	...	...	...	...
3	Katha	...	...	...	...	...	...	...	...	...	...
4	Shwebo	...	...	...	...	...	...	...	...	...	...
5	Buby Mines	...	...	...	...	...	...	...	...	...	...
6	Yeu	...	...	...	...	...	...	...	...	...	...
7	Sagaing	...	...	...	...	...	...	...	...	...	...
8	Kyaukse	...	...	...	...	...	...	...	...	...	...
9	Upper Chindwin	...	...	...	...	...	...	...	...	...	...
10	Lower Chindwin	...	...	...	...	...	...	...	...	...	...
11	Myingyan	...	...	...	...	...	...	...	...	...	...
12	Pakokku	...	...	...	...	...	...	...	...	...	...
13	Minbu	...	...	...	...	...	...	...	...	...	...
14	Magwe	...	...	...	...	...	...	...	...	...	...
15	Meiktila	...	...	...	...	...	...	...	...	...	...
16	Yamethin	...	...	...	...	...	...	...	...	...	...
17	Pyinmana	...	...	...	...	...	...	...	...	...	...
18	Shan States { Northern	1	1	4(b)	...	6	11	1	1	...	5
19	Shan States { Southern	1	...	2	...	3	4	1	1	...	5
20	Chin Hills	...	...	6	...	8	9	...	...	...	...
	Total	2	1	14	1	17	26	2	2	2(c)	10

(b) One at Rangoon. (c) Distribution not given.

in each District, included in the Budget Estimate for 1890-91—continued.

RINE. (a)										23.—ECCLESIASTICAL. (a)				24.—MEDICAL. (a)										
OFFICERS AND MEN AFLOAT.										ECCLESIASTICAL ESTABLISHMENT.			CEMETERY ESTABLISHMENT.	MEDICAL ESTABLISHMENT.					HOSPITALS AND DISPENSARIES.			LOCAL.		
										Church of England.				District Medical Officers.					Officers.		Establishment.	Hospl. and Disp.	Santn. and Vacn.	
Butlers.	Cooks and Mates.	Officers' Servants.	Masalchies.	Mess Servants.	Bhandary and Mates.	Pilot.	Carpenters' Mate.	Coal-trimmers.	Topasses.	Junior Chaplains.	Clerks (below 200).	Servants.	Care-takers.	Surgeons.	Honorary Surgeon.	Uncovenanted Medical Officers.	Allowance to Military Surgeons.	Allowance to Medical Officers.	Apothecaries and Assistant Apothecaries.	Hospital Assistants (below 200).	Compounders.	Servants	Servants.	Vaccinators and Assistant Vaccinators (below 200).	Reference Number.
1	2	3	1	1	6	1	1	...	9	1	1	4	3	1	...	...	...	1	...	1	1	...	2	2	1
...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	1	1	...	...	2	1	8	...	1	2
...	...	...	...	...	2	...	...	...	2	...	...	...	...	1	...	...	...	...	...	1	1	4	...	1	3
...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	1	...	...	...	1	1	4	...	1	4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	1	4	...	1	5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	1	4	...	1	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	1	4	4	1	7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	1	4	...	1	8
1	1	1	1	...	2	1	1	2	2	...	...	...	...	...	...	2	...	...	...	2	2	9	...	1	9
...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	1	...	...	...	1	1	4	...	1	10
1	2	3	1	1	2	1	1	...	2	...	...	...	2	...	1	...	...	...	...	1	1	5	...	1	11
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	1	4	...	1	12
...	...	...	...	...	2	...	...	...	2	...	...	...	2	1	...	...	...	...	...	1	1	4	...	...	13
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	1	4	...	1	14
...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	...	1	1	4	...	1	15
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	1	4	...	1	16
...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	...	1	1	4	...	1	17
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	5	...	...	20
3	5	7	3	2	16	3	3	2	19	2	1	4	10	5	1	10	3	1	...	20	19	79	6	17	

			26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.					32.—MISCELLANEOUS—LOCAL.					45.—CIVIL WORKS.	
			VETERINARY CHARGES. (a)					PETTY ESTABLISHMENTS. (a)					IN CHARGE OF CIVIL OFFICERS, LOCAL.	
							LOCAL.							
Elephant Establishment.		Mule Establishment.	Bull and Stallion Charges.		Provincial Statistics. Registration of Inland Trade.		Prevention of Cattle Disease.						Establishment. (a)	
Mahouts.	Grass-cutters.	Drivers.	Grooms.	Grass-cutters.	Clerks (below 200).	Servants.	Veterinary Assistants.	Conservancy Establishment.	Circuit-house Establishment.	Slaughter-house Establishment.	Cattle Market Establishment.	Bazar Establishment.	Overseers.	Reference Number.
7	...	...	9	...	1	2	...	...	4	...	...	...	...	1
...	...	...	...	...	3	3	...	...	1	...	...	...	...	2
...	...	...	...	...	...	...	1	...	...	...	...	2	...	3
...	...	...	...	...	...	...	1	...	...	.	...	8	1	4
2	...	...	...	...	...	...	...	...	...	2	...	3	...	5
...	...	...	...	...	...	...	...	2	...	...	...	3	...	6
...	...	...	...	...	...	...	...	...	1	...	1	22	1	7
...	...	...	...	...	...	...	...	...	1	...	...	9	...	8
...	...	...	...	...	...	...	...	...	1	...	...	...	...	9
...	...	...	...	...	...	...	...	1	2	...	...	...	...	10
...	...	...	1	...	...	...	...	...	2	...	..	3	...	11
...	...	...	...	...	...	...	...	...	2	...	1	8	...	12
...	...	...	...	...	...	...	...	14	...	...	...	4	...	13
...	...	...	1	1	1	1	...	10	1	3	2	3	...	14
...	...	...	1	1	...	...	...	15	1	...	...	...	...	15
...	...	...	...	...	...	...	...	11	...	...	...	1	...	16
...	...	...	1	1	...	...	...	...	...	...	...	...	...	17
8	7	...	...	...	...	...	...	...	...	...	...	...	...	18
...	...	4	...	...	...	...	...	...	...	...	...	...	...	19
...	...	...	...	...	...	...	...	...	...	...	...	...	...	20
17	7	4	13	3	5	6	2	53	16	5	4	66	2	

(a) No details given in the Estimate.

LOWER BURMA.

APPENDIX TO THE BUDGET ESTIMATE FOR 1890-91.

(Numerical Strength of Sanctioned Establishments.)

N. B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—Land Revenue—		
Survey and Settlement—		
Demarcation Survey . . .	19	Amherst.
Land Records and Agriculture—		
Director of Land Records and Agriculture	20	Rangoon.
7.—Excise—		
Collectors', Commissioners', &c., Establishments—		
Patrol Establishment . . .	26	Amherst.
9.—Customs—		
Sea Customs—		
Collectors' Offices and Preventive Establishments at different Ports	27-31	As noted in the Estimate.
18.—General Administration—		
Civil Offices of Account and Audit .	35-36	Rangoon.
Currency Department . . .	37	Ditto.
Staff and Household of Chief Commissioner	37	Ditto.
Civil Secretariats	37	Ditto.
Financial Commissioner . . .	38	Ditto.
19A.—Law and Justice—Courts of Law—		
Recorder's Court	42	Ditto.
Law Officers	43	Ditto.
Judicial Commissioner . . .	43	Ditto.
Courts of Small Causes . . .	44	Rangoon.
Criminal Courts—		
Judicial Establishment—		
Thuggee Magistrate's Establishment	45	Maubin.
19B.—Law and Justice—Jails—		
Jails—		
Superintendence	48	Rangoon.
School of Industry . . .	49	Prome.
Jail Manufactures—		
Establishment (Central Jails) .	51	Rangoon.
20.—Police—		
Superintendence	57	Ditto
District Executive Force—		
Other Police—Punitive Police (a) .	59	.....
Special Police—		
Police Force	60	For the Province.
Clerical and other Establishments .	60	For the Province.
Railway Police	61	For the Province.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
21.—Marine—		
Salaries and allowances of Officers and men afloat—		
Sandoway Packet Service . .	63	Sandoway.
Marine Establishments—Port Officer's Department—		
Port Officer's Establishment . .	63	Rangoon.
Light-houses and Light-ships . .	64-67	As noted in the Estimate.
22.—Education—		
Direction	68	Rangoon.
Inspection, Provincial—		
Eastern and Western Circles . .	68	Ditto.
Government Schools, General—		
Secondary Schools for boys . .	69	Amherst.
Primary Schools for boys . .	70	Arakan Hill Tracts.
Miscellaneous—		
Text-book Committee . . .	72	Rangoon.
24.—Medical—		
Medical Establishment—		
Superintendence	74	Rangoon.
Sanitation & Vaccination—		
Sanitary Commissioner . . .	75	Ditto.
Lunatic Asylum	77	Ditto.
Lock Hospitals	77	Ditto.
Chemical Examiner	77	Ditto.
25.—Political—		
Political Agents—		
Elephant Establishment . .	78	Arakan Hill Tracts.
26.—Scientific and other Minor Departments—		
Archæological Department . .	80	Rangoon.
Exploration of Petroleum, Coal and Minerals—		
Tin Mines	80	Mergui.
Veterinary Charges—		
Prevention of Cattle Disease, Provl. .	81	Rangoon.
Provincial Statistics, Local—		
Registering Births and Deaths	82	Tharrawaddy.
30.—Stationery and Printing—		
Government Presses—		
Secretariat Press	84	Rangoon.

(a) Numerical strength of this Establishment is not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

3.—LAND

Reference Number.	Districts.	Survey and Settlement. Survey and Settlement Parties.* Officers. Settlement Officer.	Assistant Settlement Officers.	Superintendents.	Establishment. Inspectors (below 200).	Clerks (below 200).	Draftsmen (below 200).	Servants.	Chainmen.	Charges of District Administration. General Establishments. Officers. Deputy Commissioners.	Assistant Commissioners.	Extra Assistant Commissioners.	Myoôks.	Sub-Divisional Establishments. Clerks of Myoôks (below 200).	Servants of Myoôks.	Revenue Establishments. Clerks (200 and over).	Clerks (below 200).	Servants.	Process-serving Estabt. Runners.
1	Akyab	...	...	...	...	1	4	...	9	1	1	4	8	10	10	1	11	6	23
2	Rangoon Town	...	...	2	8	4†	16†	16†	48†	1	3	2	6	...	...	...	...	...	...
3	Bassein	1	2	...	...	8	...	11	...	1	2	3	11	16	16	2	13	5	16
4	Hanthawaddy	...	...	...	...	...	...	...	...	1	2	1	7	8	8	2	13	8	4
5	Henzada	...	...	...	...	...	...	...	...	1	2	2	6	8	8	1	11	5	9
6	Kyouk Phyoo	...	...	...	...	...	...	...	...	1	1	3	7	8	7	...	11	4	8
7	Maubin	...	...	...	...	...	...	...	...	1	3	2	9	10	10	1	14	7	4
8	Mergui	...	...	...	...	...	...	...	...	1	...	...	7	8	8	1	6	3	...
9	Pegu	...	...	...	...	...	...	...	...	1	1	1	7	12	12	1	13	8	13
10	Prome	...	...	...	...	...	...	...	...	1	2	2	9	11	12	2	11	5	7
11	Sandoway	...	...	...	...	1	4	3	9	1	1	...	5	4	4	1	7	5	1
12	Shwegyin	...	...	...	...	1	...	...	...	1	2	3	6	8	8	1	11	6	...
13	Tavoy	...	...	...	...	...	...	...	...	1	1	4	2	6	6	1	6	2	...
14	Tharrawaddy	...	...	...	...	...	...	...	...	1	1	3	9	10	12	...	12	5	2
15	Thayetmyo	...	...	...	...	1	4	3	9	1	3	1	7	14	14	...	12	5	5
16	Toungboo	...	...	...	...	1	...	3	9	1	1	3	5	12	10	1	16	5	...
17	Amherst	...	...	...	...	...	...	...	...	1	4	3	12	22	22	1	13	6	3
18	Salween	...	...	...	...	...	...	...	...	...	...	...	1	2	2	...	4	...	...
	Total	1	2	2	8	17	28	36	84	17	30	37	124	169	169	16	184	85	95

11.—FOREST. B.—Establishments.

Circles and Divisions.	Officers. Conservators.	Deputy Conservators.	Assistant Conservators.	Sub-Assistant Conservators.	Subordinate Forest and Depôt Establishment. Officer in charge.	Rangers.	Foresters.	Guards.	Overseers.	Tindals.	Lascars.	Watchmen.	Peons.	Office Establishment. Superintendents	Clerks.	Servants.
Pegu Circle.																
G. T. Depôt and Agency	1	1	1	...	1	...	6	...	2	1	4	...	6	1	12	16
Rangoon	...	1	1	...	...	4	6	11	...	...	...	...	...	...	4	6
Tharrawaddy	...	2	1	2	...	4	11	20	...	...	...	...	...	...	4	5
Prome	...	1	...	...	...	3	8	13	...	...	...	...	2	...	3	3
Western	...	1	1	1	...	2	3	5	...	...	...	...	4	...	2	2
Toungboo	...	1	1	...	...	2	9	8	...	...	...	...	2	...	3	4
Shwegyin	...	1	1	...	...	3	2	6	...	...	...	...	4	...	2	2
Thayetmyo	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Pegu Circle	1	9	6	3	1	18	45	63	2	1	4	...	18	1	30	38
Tenasserim Circle.																
Attaram Division	1	1	1	...	...	4	19	5	...	...	...	4	...	1	9	14
Kadoe Revenue Station	...	1	...	...	...	2	4	3	...	2	10	2	10	...	5	4
South Tenasserim	...	1	...	1	...	...	8	3	...	...	...	...	...	...	2	2
Total Tenasserim Circle	1	3	1	1	...	6	31	11	...	2	10	6	10	1	16	20
GRAND TOTAL	2	12	7	4	1	24	76	74	2	3	14	6	28	2	46	58

12.—REGISTRATION.

Reference Number.	Districts.	District Charges. Clerks (below 200).
	Arakan Hill Tracts	...
1	Akyab	1
2	Rangoon Town	4
3	Bassein	1
4	Hanthawaddy	1
5		
6	Henzada	1
7	Kyouk Phyoo	...
8	Maubin	...
9	Mergui	...
10	Pegu	1
11	Prome	1
12	Sandoway	...
13	Shwegyin	...
14	Tavoy	1
15	Tharrawaddy	...
16	Thayetmyo	...
17	Toungboo	1
18	Amherst	3
19	Salween	...
	Total	15

* The items under this head are all for survey of unsettled tracts except those for Bassein which are for settlement survey only.
† For the Province; district details not fixed yet.

in each District, included in the Budget Estimate for 1890-91.

REVENUE.				6.—STAMPS.			7.—EXCISE.					PROVINCIAL RATES.	10.—ASSESSED TAXES.				
LAND RECORDS AND AGRICULTURE.				CHARGES FOR THE SALE OF GENERAL AND COURT-FEES STAMPS.			COLLECTORS', COMMISSIONERS', &c., ESTABLISHMENTS.					COLLECTION OF RATES AND CESSES, LOCAL. (a)	Collection of Income Tax.				
Land Records.				General Stamps.		Court-Fees Stamps.	District Establishments.						Officer.	Establishment.			
Officers.	Establishment.			District Establishment.		Establt.	Distillery and Preventive Establishments.										
Superintendents (from 175 to 600).	Inspectors (below 200).	Clerks (below 200).	Measurers, guards, &c.	Clerk (below 200).	Servants.	Stamp Vendors (below 200).	Excise Officer (200 and over).	Excise Officers (below 200).	Inspectors (below 200).	Jemadars.	Peons.	Clerks (below 200).	Collector of Income Tax.	Clerks (below 200).	Assessor (below 200).	Servants.	Reference Number.
...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	1
1	4	2	18	1	3	1	1	...	...	1	4	...	1	3	1	6	2
1	7	2	24	...	...	1	...	1	...	...	2	1	...	2	...	...	3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4
1	5	2	20	...	...	1	...	...	...	...	...	1	...	...	...	...	5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6
...	1	1	6	...	...	3	...	...	...	...	...	...	...	2	...	...	7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
1	4	3	18	...	...	...	...	...	...	5	...	...	...	...	...	...	9
1	3	2	7	...	...	...	...	...	...	...	...	1	...	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
1	4	2	8	...	...	...	...	...	...	...	...	...	...	...	...	...	14
...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	15
...	...	...	...	...	...	...	...	1	...	...	3	...	...	1	...	...	16
...	...	...	...	...	1	1	...	1	...	...	4	...	...	1	...	...	17
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18
6	28	14	101	1	5	9	1	3	...	6	13	3	1	9	1	6	

15.—POST OFFICE.			18.—GENERAL ADMINISTRATION.						19A.—LAW AND JUSTICE—COURTS OF LAW.														
DISTRICT POST ESTBTS.			COMMISSIONERS.				GENERAL ESTABLISHMENT OF LOCAL FUNDS.		CIVIL AND SESSIONS COURTS.							CRIMINAL COURTS.							
									Officers.		Establishment.			Process-serving Establishment.		Judicial Establishment.					Process-serving Establishment.		
																Officers.		Establishment.				Establishment		
Provincial.		Local (a)																					
Clerks (below 200).	Village Post Masters, &c. (below 200).	Village Post Masters, &c. (below 200).	Commissioners.	Clerks (200 and over).	Clerks (below 200).	Servants.	Clerks (below 200).	Servant.	Judge.	Additional Judge.	Clerk (200 and over).	Clerks (below 200).	Servants.	Bailiffs (below 200).	Runners.	Cantonment Magistrates (allowance).	Thuggee Magistrate (allowance).	Clerks (below 200).	Servants.	Boat Establishment (Servants).	Elephant Establt., Mahouts and Grass-cutters.	Bailiffs (below 200).	Runners.	Reference Number.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	5	...	...	...	...	1
...	...	24	1	1	6	11	2	...	...	...	...	...	...	...	...	...	...	16	18	...	...	1	41	2
4	...	...	1	1	7	8	...	...	...	...	...	...	...	...	...	1	...	13	24	...	...	...	5	3
...	...	28	1	2	7	11	1	...	...	...	...	...	...	...	...	...	...	15	17	...	...	2	57	4
...	...	32	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	8	9	...	...	2	11	5
...	...	31	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	13	20	...	...	2	24	6
...	...	10	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	8	9	5	...	1	14	7
...	...	24	...	...	...	...	1	...	...	...	...	...	...	...	...	...	1	13	19	...	...	2	35	8
...	...	2	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	5	6	...	...	1	7	9
...	...	38	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	10	14	...	...	3	30	10
...	...	20	...	...	...	...	1	...	...	1	...	2	3	...	...	...	...	14	20	...	...	3	32	11
...	7	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	5	5	...	...	1	3	12
...	...	27	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	12	13	...	.	3	20	13
...	9	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	7	9	.	..	1	20	14
...	...	32	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	9	11	...	...	1	27	15
...	...	6	...	...	...	...	1	...	...	...	...	...	...	...	...	1	...	10	11	...	...	1	20	16
...	...	8	...	...	...	...	1	...	...	...	...	...	...	...	...	1	...	11	10	...	2	1	20	17
...	...	42	1	1	6	15	1	...	1	...	1	6	7	2	8	...	...	17	30	...	...	1	32	18
...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	5	...	...	...	...	19
4	16	325	4	5	26	45	17	1	1	1	1	8	10	2	8	3	1	191	255	5	2	26	398	

(a) Numerical strength of these Establishments is not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	Districts.	19B.—LAW AND JUSTICE—JAILS.													
		Jails.													
		Officers.					Clerical Establishment		Warder Establishment.		Menial and other Establishments.		Hospital Charges.		
		Central Jails.			District Jails.		Central Jails.	District Jails.	Central Jails.	District Jails.	Central Jails	Dist. Jails.	Central Jails.		District Jails.
		Superintendents.	Jailors (200 and over).	Jailors (below 200).	Superintendents (allowances).	Jailors (below 200).	Clerks (below 200).	Clerks (below 100).	Wardens.	Warders	Servants.	Servants.	Surgeon (allowance).	Hospital Assistants	Hospital Assistants.
1	Arakan Hill Tracts	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	Akyab	...	...	...	1	1	...	1	...	36	...	1	...	...	1
3	Rangoon Town	1	2	2	...	...	5	...	112	...	1	...	...	...	...
4	Bassein	1	...	2	...	...	2	...	42	...	1	...	...	2	...
5	Hanthawaddy	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	Henzada	...	...	...	2	2	...	1	...	44	...	1	...	...	1
7	Kyouk Phyoo	...	...	...	1	1	...	1	...	18	...	...	...	...	1
8	Maubin	...	...	...	1	1	...	1	...	21	...	1	...	...	1
9	Mergui	...	...	...	...	1	...	...	...	11	...	...	...	...	...
10	Pegu	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	Prome	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	Sandoway	...	...	...	...	1	...	...	...	11	...	...	...	...	...
13	Shwegyin	...	...	...	1	1	...	1	...	21	...	1	...	...	1
14	Tavoy	...	...	...	1	1	...	1	...	18	...	...	...	...	1
15	Tharrawaddy	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	Thayetmyo	1	...	2	...	...	2	...	42	...	1	...	...	2	...
17	Tounghoo	...	...	...	1	1	...	2	...	36	...	1	...	...	1
18	Amherst	1	1	1	...	...	2	...	59	...	2	...	1	2	...
19	Salween	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	4	3	7	8	10	11	8	255	216	5	5	1	9	7

Reference Number	Districts.	22.—EDUCATION.							
		Inspection		Government Schools, Special.					
		Provincial	Local.	Training Schools for Masters and Mistresses.				Engineering and Surveying Schools.	
		Officers.							
		Deputy Inspectors of Schools.	Deputy Inspectors.	Masters (200 and over).	Masters (below 200).	Teachers (below 200).	Servants.	Masters (below 200).	Servants
1	Akyab	...	2	1	2	...	3	2	4
2	Amherst	1	1	1	3	1	4	1	2
3	Rangoon Town	1	1	...	...	1	...	...	...
4	Bassein	1	1	...	...	...	...	1	3
5	Hanthawaddy	...	...	...	...	...	...	1	2
6	Henzada	...	1	...	...	...	...	1	2
7	Kyouk Phyoo	...	...	...	...	...	...	...	...
8	Maubin	...	1	...	...	...	...	1	2
9	Mergui	...	...	...	...	...	...	...	...
10	Pegu	...	1	...	...	...	...	2	4
11	Prome	...	1	...	...	...	...	1	2
12	Sandoway	...	1	...	...	...	...	1	2
13	Shwegyin	...	1	...	...	...	...	1	2
14	Tavoy	...	1	...	...	...	...	...	...
15	Tharrawaddy	...	1	...	...	...	...	1	2
16	Thayetmyo	...	1	...	...	...	...	...	...
17	Tounghoo	...	1	...	...	...	...	...	...
	Total	3	15	2	5	2	7	13	27

in each District, included in the Budget Estimate for 1890-91—continued.

20.—POLICE. District Executive Force. District Police. Officers.		Police Force.				River Police.		Clerical and other Estabt.	Other Police. Irregular Police	Training Depôts.			Special Police. Hospital Charges. Officers.	Establishment.	Village Police.		Cattle Pounds	21.—MARINE. Salaries and Allowances of Officers and Men afloat. Steam Lunch Establishment		Marine Establishments. Port Officer's Dept. Store-keeper's Office		Reference Number.
District Superintendents.	Assistant District Superintendents.	Inspectors.	Head Constables.	Sergeants.	Constables.	Steersmen.	Boatmen.	Servants.	Sawin Chief.	Sergeants.	Constables	Servant.	Hospital Assistants (below 200).	Servants.	Gangs.	Headmen.	Pound-keepers.	Crew. (Provincial)	Crew. (Local)	Clerks (below 200).	Servants.	
1	...	4	2	19	228	2	6	1	...	...	...	...	...	...	...	...	...	...	...	...	...	1
1	1	3	5	23	370	1	8	1	...	...	...	..	...	...	70	516	1	...	7	3	1	2
1	3	13	37	243	965	...	...	2	...	...	...	...	1	8	...	...	...	7	...	...	...	3
1	2	4	13	45	465	...	...	1	...	3	30	...	...	...	80	714	1	...	4	..	...	4
1	1	3	5	23	269	...	...	2	...	...	...	...	...	...	43	605	2	...	4	...	...	5
1	1	4	7	32	290	...	...	1	...	...	...	...	...	...	46	798	...	...	...	..	...	6
1	1	3	6	17	306	2	15	1	...	...	...	...	...	...	25	68	...	...	...	...	...	7
1	2	4	9	37	332	...	...	1	...	...	...	...	...	...	46	818	6	...	14	...	...	8
1	...	1	5	14	187	1	3	1	...	...	...	...	...	...	20	30	...	6	...	...	...	9
1	2	4	9	34	303	...	...	3	...	3	30	1	...	...	38	430	17	...	6	...	...	10
1	2	5	8	46	456	...	...	2	...	...	...	...	...	...	51	640	1	...	...	...	1	11
1	...	1	3	11	163	1	4	1	...	...	...	...	...	...	25	...	...	...	...	...	...	12
1	1	6	9	34	312	...	...	2	...	...	...	...	...	...	25	543	14	...	4	...	...	13
1	...	2	6	20	247	1	5	1	...	...	...	...	...	..	22	91	...	...	...	...	...	14
1	2	3	7	30	270	...	...	4	...	3	30	...	...	...	44	912	6	...	...	...	...	15
1	3	3	13	61	1,022	...	...	3	...	...	...	...	1	2	39	122	...	...	6	...	...	16
1	1	4	6	27	381	...	...	1	1	...	...	...	1	5	14	291	3	...	...	...	...	17
1	2	6	21	71	752	1	5	2	...	...	...	...	...	...	90	450	...	...	...	2	...	18
1	1	1	5	13	251	2	4	1	...	...	...	...	...	...	12	...	...	...	...	...	...	19
19	25	74	176	800	7,569	11	50	31	1	9	90	1	3	15	690	7,028	51	13	45	5	2	

23.—ECCLESIASTICAL. Ecclesiastical Establishments. Church of England.					Cemetery Establishments. (a)	24.—MEDICAL. Medical Establishment. District Medical Officers.					Reference Number.
Bishop.	Junior Chaplains.	Additional Clergy.	Clerks (below 200).	Servants.	Care-takers.	Brigade Surgeon.	Surgeons-Major.	Surgeons.	Uncovenanted Medical Officers.	Assistant Surgeons.	
...	...	1	...	1	1	...	.	1	...	...	1
...	...	1	...	1	2	...	1	...	...	...	2
1	2	2	3	6	5	1	1	1	...	1	3
...	...	1	...	1	1	...	1	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...	5
...	...	...	...	...	1	...	...	...	1	...	6
...	...	...	...	...	1	...	...	...	...	1	7
...	...	...	...	...	...	...	...	...	1	...	8
...	...	1	...	...	...	...	...	...	1	...	9
...	...	1	...	...	1	...	...	...	1	...	10
...	...	...	...	1	1	...	...	...	1	...	11
...	...	...	...	...	...	...	...	...	...	1	12
...	...	...	...	...	...	...	...	...	1	...	13
...	...	...	...	...	...	...	...	...	...	1	14
...	...	...	1	...	1	...	..	...	1	...	15
...	1	...	1	2	2	...	...	1	...	...	16
...	1	...	1	3	2	...	...	1	...	...	17
1	4	7	6	15	18	1	3	4	7	4	

(a) Details not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments in each District, included in the Budget Estimate for 1890-91 —continued.

Reference Number.	Districts.	24.—MEDICAL—*contd.* Hospitals and Dispensaries. Mofussil Hospitals and Dispensaries. Provincial. Officers. Assistants Surgeon.	Hospital Assistants (below 200).	Establishment. Compounders.	Servants.	Local. Officers. Hospital Assistants (below 200).	Establishment. Servants.	Sanitation & Vaccination. Vaccination. Provincial. Vaccinator and Assistant.	Local. Vaccinators and Assistants (below 200).	Reference Number.
1	Arakan Hill Tracts	1	1	1	2	...	...	1	...	1
2	Akyab	...	...	...	...	1	4	...	2	2
3	Bassein	...	...	...	...	...	...	...	2	3
4	Hanthawaddy	...	...	...	...	...	...	...	3	4
5	Henzada	...	..	...	...	...	...	...	2	5
6	Kyouk Phyoo	...	...	...	...	...	...	..	2	6
7	Maubin	...	...	...	...	1	3	...	1	7
8	Pegu	...	...	...	...	1	4	...	2	8
9	Prome	...	...	...	...	...	...	...	4	9
10	Sandoway	...	...	...	...	...	...	...	1	10
11	Shwegyin	...	...	...	..	1	3	...	1	11
12	Tavoy	...	...	...	...	...	...	...	2	12
13	Tharrawaddy	...	...	...	...	2	7	...	2	13
14	Thayetmyo	...	...	...	..	...	...	...	2	14
15	Toungoo	...	...	...	...	...	...	...	1	15
16	Amherst	...	...	...	...	...	...	...	4	16
17	Salween	1	1	1	4	...	...	1	1	17
	Total	2	2	2	6	6	21	2	32	

Reference Number.	Districts.	26.—Scientific and other minor departments. Veterinary Charges. Prevention of Cattle Disease, Local. (a) Instructor.	Interpreter.	Servants.	Veterinary Assistants.	Bull and Stallion Charges, Provincial. Allowance to Hospital Assistants.	Grooms.	Grass-cutters.	Provincial Statistics, Provincial. Registration of Inland Trade. Clerk (200 and over).	Clerks (below 200).	Servant.	32.—Miscellaneous. Petty Establishments. (a) Provincial. Conservancy Establishment.	Local. Conservancy Establishment.	Circuit-house Establishment.	Slaughter-house Establishment.	Cattle Market Establishment.	Bazar Establishment	45.—Civil Works. In charge of Civil Officers, Local. Establishment. (a) Overseers, &c.	Reference Number.
1	Akyab	...	...	...	4	...	...	...	...	...	...	...	...	1	...	—	9	...	1
2	Rangoon Town	...	...	...	...	...	4*	2*	1	1	1	27	...	...	...	...	...	...	2
3	Bassein	...	...	...	2	...	...	...	...	...	...		5	1	...	3	12	1	3
4	Hanthawaddy	...	...	...	2	...	...	...	...	...	...	...	...	...	...	1	11	...	4
5	Henzada	...	...	...	1	...	...	...	...	...	...	...	...	2	...	1	...	...	5
6	Kyouk Phyoo	..	...	...	...	...	...	...	...	...	...	...	...	1	...	...	2	...	6
7	Maubin	...	...	...	2	...	...	...	...	...	...	1	4	1	...	...	50	...	7
8	Pegu	...	...	...	1	...	...	...	...	...	...	...	...	3	...	...	12	...	8
9	Prome	...	...	..	1	1	1	1	...	...	...	1	...	4	2	2	11	...	9
10	Sandoway	...	...	...	...	...	...	...	...	..	...	...	...	3	...	...	...	..	10
11	Shwegyin	...	...	...	2	...	...	...	...	...	...	...	9	1	...	4	22	...	11
12	Tavoy	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	12
13	Tharrawaddy	..	...	...	1	...	1	...	...	...	...	...	3	2	3	5	24	1	13
14	Thayetmyo	...	..	...	2	...	...	...	...	...	...	...	...	1	...	...	8	...	14
15	Toungoo	...	...	...	1	...	...	...	...	1	...	...	...	2	...	1	1	...	15
16	Amherst	...	...	...	2	...	...	...	...	3	...	...	...	3	...	3	4	...	16
17	Salween	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	17
	Total	...	...	...	21	1	6	3	1	9	1	29	21	26	5	20	166	2	

(a) Numerical strength of these Establishments is not given in the Estimate.
* For the Province, district details not yet fixed.

ASSAM.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1890-91.

Government of India Central Printing Office.—No. 630 C. G.—25-6-90.—100.

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE & RECEIPTS.	Reference to Detailed Estimate	Budget, 1890-91.				Revised, 1889-90.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Land Revenue	6	13,35,000	31,78,000	...	45,13,000	12,38,000	32,12,000	...	44,50,000	1
II.—Opium . .	6	3,72,000	...	...	3,72,000	4,33,000	...	...	4,33,000	2
IV.—Stamps . .	6	1,90,000	5,70,000	...	7,60,000	2,00,000	6,00,000	...	8,00,000	3
V.—Excise . .	7	17,37,000	5,78,000	..	23,15,000	17,19,000	5,73,000	...	22,92,000	4
VI.—Provincial Rates	7	...	...	5,31,000	5,31,000	...	...	5,28,000	5,28,000	5
VIII.—Assessed Taxes	7	1,10,000	1,09,000	...	2,19,000	1,10,000	1,10,000	...	2,20,000	6
IX.—Forest . .	7	1,52,000	1,53,000	..	3,05,000	1,60,000	1,60,000	...	3,20,000	7
X.—Registration .	8	17,000	18,000	...	35,000	20,000	21,000	...	41,000	8
XI.—Tributes from Native States .	8	...	...	..	...	...	...	...	...	9
XII.—Interest . .	8	1,000	1,000	...	2,000	1,00	1,000	...	2,000	10
XIII.—Post Office .	8	...	...	...	...	...	...	...	...	11
XVIA.—Law and Justice—Courts of Law . .	9	...	70,000	...	70,000	...	73,000	...	73,000	12
XVIB.—Law and Justice—Jails .	9	...	68,000	...	68,000	...	72,000	...	72,000	13
XVII.—Police . .	9	...	66,000	41,000	1,07,000	...	61,000	46,000	1,07,000	14
XVIII.—Marine . .	9	...	...	...	...	...	...	...	...	15
XIX.—Education .	10	...	41,000	...	41,000	...	43,000	...	43,000	16
XX.—Medical . .	10	...	1,000	...	1,000	...	1,000	...	1,000	17
XXI.—Scientific and other Minor Departments .	10	...	...	56,000	56,000	...	...	54,000	54,000	18
XXII.—Receipts in aid of Superannuation, &c. .	10	18,000	2,000	...	20,000	17,000	2,000	...	19,000	19
XXIII.—Stationery and Printing .	11	1,000	2,000	...	3,000	1,000	2,000	...	3,000	20
XXV.—Miscellaneous	11	2,000	54,000	6,000	62,000	2,000	55,000	7,000	64,000	21
XXXII.—Civil Works .	11	...	11,000	1,13,000	1,24,000	...	...	1,26,000	1,26,000	22
Total Civil Heads . .		39,35,000	49,22,000	7,47,000	96,04,000	39,01,000	49,86,000	7,61,000	96,48,000	23
DEPARTMENTAL HEADS.										
For Details, see separate Estimates.										
VIII.—Assessed Taxes .		...	...	...	...	..	...	...	...	24
XIII.—Post Office . .		...	...	...	...	...	...	...	...	25
XXVI.—State Rys. (Gross Receipts) .		...	72,000	...	72,000	...	72,000	...	72,000	26
XXXI.—Military Works .		3,000	...	...	3,000	3,000	..	...	3,000	27
XXXII.—Civil Works . .		...	15,000	1,000	16,000	...	16,000	1,000	17,000	28
Total Departmental Heads .		3,000	87,000	1,000	91,000	3,000	88,000	1,000	92,000	29
TOTAL REVENUE & RECEIPTS		39,38,000	50,09,000	7,48,000	96,95,000	39,04,000	50,74,000	7,62,000	97,40,000	30

(a) These totals do not include Departmental figures under Assessed Taxes and Post

Net decrease of Revenue and Receipts

FOR THE YEAR 1890-91.

REVENUE AND RECEIPTS.

No. of Item.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	12,95,000	31,55,000	...	44,50,000	11,82,984	32,61,845	...	44,44,829	63,000	...
2	4,09,000	...	...	4,09,000	4,09,321	...	...	4,09,321	...	61,000
3	1,84,000	5,50,000	...	7,34,000	1,81,695	5,45,084	...	7,26,779	...	40,000
4	16,00,000	5,33,000	...	21,33,000	16,25,658	5,41,886	...	21,67,544	23,000	...
5	...	...	5,28,000	5,28,000	...	...	5,49,479	5,49,479	3,000	...
6	1,09,000	1,09,000	...	2,18,000	1,07,213	1,07,212	...	2,14,425	...	1,000
7	1,33,000	1,32,000	...	2,65,000	1,51,941	1,51,941	...	3,03,882	...	15,000
8	16,000	17,000	...	33,000	16,098	16,099	...	32,197	...	6,000
9	...	...	...	...	150	...	...	150	...	...
10	2,000	2,000	...	4,000	28	1,291	...	1,319	...	...
11	...	...	...	...	...	...	4	4	...	...
12	...	80,000	...	80,000	...	70,184	...	70,184	...	3,000
13	...	77,000	...	77,000	...	73,374	...	73,374	...	4,000
14	...	65,000	42,000	1,07,000	...	61,244	45,845	1,07,089	...	...
15	...	...	...	...	...	774	...	774	...	...
16	...	41,000	...	41,000	...	40,605	326	40,931	...	2,000
17	...	1,000	...	1,000	...	529	82	611	...	...
18	...	...	50,000	50,000	...	132	57,071	57,203	2,000	...
19	16,000	3,000	...	19,000	16,174	2,699	...	18,873	1,000	...
20	3,000	4,000	...	7,000	1,558	2,183	...	3,741	...	...
21	1,000	51,000	5,000	57,000	1,462	65,700	6,614	73,776	...	2,000
22	...	...	1,20,000	1,20,000	...	183	1,21,263	1,21,446	...	2,000
23	37,68,000	48,20,000	7,45,000	93,33,000	36,94,282	49,42,965	7,80,684	94,17,931	92,000	1,36,000
24	...	...	...	...	*9,560*	...	...	*9,560*	...	...
25	...	...	...	...	*3,06,177*	...	...	*3,06,177*	...	...
26	...	72,000	...	72,000	...	65,840	...	65,840	...	...
27	3,000	...	...	3,000	5,396	...	...	5,396	...	...
28	...	12,000	...	12,000	...	16,323	1,355	17,678		1,000
29	3,000	84,000	...	87,000	(a)5,396	82,163	1,355	(a)88,914	...	1,000
30	37,71,000	49,04,000	7,45,000	94,20,000	36,99,678	50,25,128	7,82,039	95,06,845	92,000	1,37,000
									45,000	

Office, which are shown in the Estimates under "India, General."

in 1890-91, Rs. 45,000.

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1890-91. Imperial.	Budget, 1890-91. Provincial.	Budget, 1890-91. Local.	Budget, 1890-91. Total.	Revised, 1889-90. Imperial.	Revised, 1889-90. Provincial.	Revised, 1889-90. Local.	Revised, 1889-90. Total.	No. of Item.
CIVIL HEADS.	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	12	4,000	12,000	1,000	17,000	6,000	12,000	1,000	19,000	1
2.—Assignments and Compensations	12	37,000	...	...	37,000	43,000	...	...	43,000	2
3.—Land Revenue	13	...	9,88,000	...	9,88,000	...	9,41,000	...	9,41,000	3
6.—Stamps	18	7,000	23,000	...	30,000	7,000	23,000	...	30,000	4
7.—Excise	19	13,000	4,000	...	17,000	4,000	1,000	...	5,000	5
8.—Provincial Rates	20	...	...	3,000	3,000	...	...	3,000	3,000	6
10.—Assessed Taxes	20	...	1,000	...	1,000	1,000	...	...	1,000	7
11.—Forest	20	1,30,000	1,30,000	...	2,60,000	1,15 000	1,15,000	...	2,30,000	8
12.—Registration	21	12,000	12,000	...	24,000	11,000	12,000	...	23,000	9
13.—Interest on Ordinary Debt	22	...	1,000	...	1,000	...	1,000	...	1,000	10
14.—Interest on other Obligations	23	...	...	...	...	...	...	...	...	11
15.—Post Office	23	...	1,000	38,000	39,000	...	1,000	37,000	38,000	12
18.—General Administration	24	45,000	2,08,000	3,000	2,56,000	46,000	2,27,000	3,000	2,76,000	13
19a.—Law and Justice—Courts of Law	26	...	5,51,000	...	5,51,000	...	5,30,000	...	5,30,000	14
19b.—Law and Justice—Jails	28	...	1,05,000	...	1,05,000	...	97,000	...	97,000	15
20.—Police	31	...	10,00,000	...	10,00,000	...	9,65,000	...	9,65,000	16
21.—Marine	35	...	2,60,000	...	2,60,000	...	1,06,000	...	1,06,000	17
22.—Education	37	..	1,82,000	1,71,000	3,53,000	...	1,71,000	1,54,000	3,25,000	18
23.—Ecclesiastical	41	22,000	...	...	22,000	20,000	...	...	20,000	19
24.—Medical	41	...	1,79,000	68,000	2,47,000	...	1,61,000	56,000	2,17,000	20
25.—Political	45	...	53,000	...	53,000	...	45,000	...	45,000	21
26.—Scientific and other Minor Departments	47	35,000	7,000	32,000	74,000	...	8,000	39,000	47,000	22
27.—Territorial and Political Pensions	48	17,000	...	...	17,000	17,000	...	...	17,000	23
28.—Civil Furlough and Absentee Allowances	49	...	...	...	...	...	...	...	...	24
29.—Superannuation Allowances and Pensions	49		73,000	...	73,000	...	67,000	...	67,000	25
30.—Stationery and Printing	49	...	70,000	...	70,000	...	62,000	...	62,000	26
32.—Miscellaneous	50	10,000	37,000	32,000	79,000	5,000	34,000	25,000	64,000	27
45.—Civil Works	51	...	18,000	2,000	20,000	...	19,000	2,000	21,000	28
		3,32,000	39,15,000	3,50,000	45,97,000	2,75,000	35,98,000	3,20,000	41,93,000	29
Add—Provincial and Local Surpluses		...	...	1,000	1,000	...	1,18,000	...	1,18,000	30
Deduct—Provincial and Local Deficits		...	*4,26,000*	...	*4,26,000*	...	...	*9,000*	*9,000*	31
Total Civil Heads		3,32,000	34,89,000	3,51,000	41,72,000	2,75,000	37,16,000	3,11,000	43,02,000	32
DEPARTMENTAL HEADS. For Details, see separate Estimates.										
15.—Post Office		...	...	...	...	...	...	...	...	33
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		...	23,000	...	23,000	...	21,000	...	21,000	34
38.—State Railways: Working Expenses		...	80,000	...	80,000	...	86,000	...	86,000	35
40.—Subsidized Companies: Land and Control		...	1,05,000	...	1,05,000	...	1,05,000	...	1,05,000	36
44.—Military Works		1,90,000	...	...	1,99,000	2,57,000	...	...	2,57,000	37
45.—Civil Works		9,000	11,31,000	5,78,000	17,18,000	16,000	6,84,000	9,13,000	16,13,000	38
Total Departmental Heads		2,08,000	13,39,000	5,78,000	21,25,000	2,73,000	8,96,000	9,13,000	20,82,000	39
TOTAL EXPENDITURE		5,40,000	48,28,000	9,29,000	62,97,000	5,48,000	46,12,000	12,24,000	63,84,000	40

(*a*) These totals do not include Departmental figures under Post

Net decrease of Expenditure

The following is the estimated Cost of collecting

Land Revenue . . 21·892 per cent.

Stamps . . . 3·947 „

FOR THE YEAR 1890-91.

OF EXPENDITURE.

No. of Item.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,000	12,000	2,000	18,000	2,122	10,762	995	13,879	...	2,000
2	37,000	...	...	37,000	37,854	...	...	37,854	...	6,000
3	...	9,94,000	...	9,94,000	...	9,46,259	...	9,46,259	47,000	...
4	9,000	27,000	...	36,000	7,919	23,760	...	31,679	...	...
5	5,000	1,000	...	6,000	3,744	1,248	...	4,992	12,000	...
6	...	...	4,000	4,000	...	...	3,109	3,109	...	...
7	...	1,000	...	1,000	472	473	...	945	...	...
8	1,20,000	1,20,000	...	2,40,000	1,04,727	1,04,726	...	2,09,453	30,000	...
9	12,000	12,000	...	24,000	11,135	11,134	...	22,269	1,000	...
10	...	...	...	...	208	598	...	806	...	...
11	...	...	...	...	44	...	...	44	...	...
12	...	1,000	36,000	37,000	...	665	34,142	34,807	1,000	...
13	44,000	2,03,000	...	2,47,000	44,288	1,93,692	...	2,37,980	...	20,000
14	...	5,57,000	...	5,57,000	...	5,30,150	...	5,30,150	21,000	...
15	...	1,13,000	...	1,13,000	...	98,188	...	98,188	8,000	...
16	...	10,08,000	...	10,08,000	...	9,78,241	...	9,78,241	35,000	...
17	...	1,09,000	...	1,09,000	...	1,01,485	...	1,01,485	1,54,000	...
18	...	1,85,000	1,61,000	3,46,000	...	1,73,510	1,46,777	3,20,287	28,000	...
19	19,000	...	...	19,000	16,436	...	...	16,436	2,000	...
20	...	1,53,000	61,000	2,14,000	...	1,43,535	55,060	1,98,595	30,000	...
21	...	54,000	...	54,000	...	47,254	...	47,254	8,000	...
22	...	8,000	45,000	53,000	...	7,184	35,347	42,531	27,000	...
23	17,000	...	...	17,000	18,965	...	...	18,965	...	...
24	...	...	...	...	75	...	...	75	...	...
25	...	69,000	...	69,000	...	64,311	...	64,311	6,000	...
26	...	67,000	...	67,000	...	55,988	9	55,997	8,000	...
27	10,000	37,000	27,000	74,000	6,207	35,062	20,713	61,982	15,000	...
28	...	17,000	1,000	18,000	...	17,500	3,135	20,635	...	1,000
29	2,77,000	37,48,000	3,37,000	43,62,000	2,54,196	35,45,725	2,99,287	40,99,208	4,33,000	29,000
30	...	...	...	...	...	2,63,429	...	2,63,429	...	1,17,000
31	...	*2,28,000*	*17,000*	*2,45,000*	..	...	*260*	*260*	*4,17,000*	...
32	2,77,000	35,20,000	3,20,000	41,17,000	2,54,196	38,09,154	2,99,027	43,62,377	16,000	1,46,000
33	...	...	...	...	*3,20,681*	...	...	*3,20,681*	...	...
34	...	4,000	...	4,000	...	51,109	...	51,109	2,000	...
35	...	78,000	...	78,000	...	78,232	...	78,232	...	6,000
36	...	1,02,000	...	1,02,000	...	1,04,752	...	1,04,752	...	...
37	2,78,000	...	...	2,78,000	2,21,112	...	...	2,21,112	...	58,000
38	12,000	7,19,000	9,06,000	16,37,000	14,268	5,94,369	8,70,524	14,79,161	1,05,000	...
39	2,90,000	9,03,000	9,06,000	20,99,000	(a)2,35,380	8,28,462	8,70,524	(a)19,34,366	1,07,000	64,000
40	5,67,000	44,23,000	12,26,000	62,16,000	4,89,576	46,37,616	11,69,551	62,96,743	1,23,000	2,10,000
									87,000	

Office, which are shown in the Estimates under "India, General."

in 1890-91, Rs. 87,000.

the undermentioned Revenues :—

Excise . . ·734 per cent.

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1890-91.

I.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue—				
Fixed Collections	40,54,000	40,06,000	40,06,000	40,08,499
Collections from Government Estates	31,000	26,000	26,000	31,041
Quit-rents of Tributary States	68,000	68,000	68,000	67,701
Total Ordinary Revenue	41,53,000	41,00,000	41,00,000	41,07,241
Sale-proceeds of Waste Lands and Redemption of Land Tax	4,000	4,000	4,000	4,938
Rents, &c., of Fisheries	1,09,000	1,11,000	1,11,000	1,04,608
Miscellaneous	2,47,000	2,35,000	2,35,000	2,28,042
TOTAL	45,13,000	44,50,000	44,50,000	44,44,829
IMPERIAL SHARE—*Nil* (Contributions)	13,35,000	12,38,000	12,95,000	11,82,984
PROVINCIAL SHARE—*Whole*	31,78,000	32,12,000	31,55,000	32,61,845

II.—OPIUM.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Cost Price of (BENGAL) Opium sold in Excise Department (*at Rs. 7¼ per seer.*)	3,72,000	4,33,000	4,09,000	4,09,321
TOTAL	3,72,000	4,33,000	4,09,000	4,09,321

IV.—STAMPS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques	9,000	9,000	9,000	8,638
Bills of Exchange or Hoondies	1,000	1,500	2,000	1,243
Other General Stamps	1,80,000	1,89,500	1,58,000	1,76,765
Total Sale of General Stamps	1,90,000	2,00,000	1,69,000	1,86,646
Sale of Court-fee Stamps	5,54,000	5,84,000	5,49,000	5,24,255
Sale of Plain Paper to be used with Court-fee Stamps	12,000	12,000	12,000	11,981
Duty on Impessing Documents	1,000	1,000	1,000	981
Fines and Penalties	3,000	3,000	3,000	2,895
Miscellaneous	...			21
TOTAL	7,60,000	8,00,000	7,34,000	7,26,779
IMPERIAL SHARE—ONE-FOURTH	1,90,000	2,00,000	1,84,000	1,81,695
PROVINCIAL SHARE—THREE-FOURTHS	5,70,000	6,00,000	5,50,000	5,45,084

V.—EXCISE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—				
License Fees - - - -	2,98,000	3,00,000	2,75,200	2,83,448
Still-head Duty - - - -	10,000	8,000	...	2,000
Farm of Drugs - - - -	2,64,000	2,64,000	2,31,300	2,46,113
Total License and Distillery Fees and Duties for the Sale of Liquors and Drugs -	5,72,000	5,72,000	5,06,500	5,31,561
Sale-proceeds of Excise Opium—				
Leases of monopoly of Sale of Opium - -	2,14,600	2,45,600	2,30,700	2,38,275
Gain on Sale-proceeds of Excise Opium (*Difference between the selling price and Rs. 7¼ per seer, the latter being credited to II.—Opium*) - -	15,28,000	14,74,000	13,95,500	13,97,326
Fines, Confiscations, and Miscellaneous - -	400	400	300	382
TOTAL -	23,15,000	22,92,000	21,33,000	21,67,544
IMPERIAL SHARE—THREE-FOURTHS -	17,37,000	17,19,000	16,00,000	16,25,658
PROVINCIAL SHARE—ONE-FOURTH -	5,78,000	5,73,000	5,33,000	5,41,886

VI.—PROVINCIAL RATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
LOCAL.				
Rates and Cesses on Lands - - -	5,31,000	5,28,000	5,28,000	5,49,479
TOTAL -	5,31,000	5,28,000	5,28,000	5,49,479

VIII.—ASSESSED TAXES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Income Tax—				
Deductions by Government from Salaries and Pensions - - - -	37,000	37,000	36,232	36,801
Deductions by Government from Interest on Government Securities - - -	220	200	200	215
Tax on Securities of Local authorities - -	10	...	10	1
Ordinary Collections - - -	1,80,820	1,82,300	1,80,648	1,76,347
Penalties - - - -	950	500	910	1,061
TOTAL -	2,19,000	2,20,000	2,18,000	2,14,425
IMPERIAL SHARE—ONE-HALF .	1,10,000	1,10,000	1,09,000	1,07,213
PROVINCIAL SHARE—ONE-HALF .	1,09,000	1,10,000	1,09,000	1,07,212

IX.—FOREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency—				
a. Timber - - -	3,150	3,150	1,100	6,077
e. Grass and other minor produce - -	280	280	200	618
Total Timber, &c., removed by Govt. Agency	3,430	3,430	1,300	6,695
II.—Timber and other Produce removed from the Forests by consumers or purchasers -	10,500	10,500	11,000	9,558
a. Timber - - -	2,00,000	2,15,000	1,73,000	1,94,698
b. Firewood and Charcoal - -	2,350	2,350	1,800	2,312
c. Bamboos - - -	4,410	4,410	3,170	4,763
d. Grazing and Fodder Grass - -	1,300	1,300	400	1,165
e. Other minor produce - -	44,270	44,270	47,400	45,530
Total Timber, &c., removed by Consumers, &c.	2,62,830	2,77,830	2,36,770	2,58,026
III.—Confiscated Drift and Waif Wood -	2,010	2,010	1,960	2,716
Carried over -	2,68,270	2,83,270	2,40,030	2,67,437

IX.—FOREST—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,68,270	2,83,270	2,40,030	2,67,437
IV.—Revenue from Forests not managed by Government—				
a. Duty on Foreign Timber and other Forest Produce - - -	7,090	7,090	3,000	6,149
b. Revenue from Shared and Private Forests -	4,800	4,800	5,000	4,176
Total Revenue from Forests not managed by Government - - - -	11,890	11,890	8,000	10,325
V.—Miscellaneous—				
a. Fines and Forfeitures - - -	1,195	1,195	1,045	1,719
b. Refunds - - - -	215	215	135	514
c. Other Sources - - -	23,430	23,430	15,790	23,887
Total Miscellaneous -	24,840	24,840	16,970	26,120
TOTAL -	3,05,000	3,20,000	2,65,000	3,03,882
IMPERIAL SHARE—ONE-HALF -	1,52,000	1,60,000	1,33,000	1,51,941
PROVINCIAL SHARE—ONE-HALF -	1,53,000	1,60,000	1,32,000	1,51,941

X.—REGISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents - -	34,630	40,600	32,590	31,955
Fees for copies of Registered Documents -	340	250	380	202
Miscellaneous - - - -	30	150	30	40
TOTAL -	35,000	41,000	33,000	32,197
IMPERIAL SHARE—ONE-HALF -	17,000	20,000	16,000	16,098
PROVINCIAL SHARE—ONE-HALF -	18,000	21,000	17,000	16,099

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Tributes from various Petty States - -	...	...	...	100
Fees on succession to Native States - -	...	...	...	50
TOTAL -	...	...	...	150

XII.—INTEREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Miscellaneous - - - - -	1,000	1,000	2,000	28
PROVINCIAL.				
Interest on Loans to Municipal and other public Corporations (excluding Presidency Corporations) -	530	550	564	577
Interest on Advances to Cultivators - -	110	100	436	154
Interest on Government Securities - -	560	560	1,000	560
	1,200	1,210		
Deduct—For rounding -	*200*	*210*		
TOTAL PROVINCIAL .	1,000	1,000	2,000	1,291
TOTAL -	2,000	2,000	4,000	1,319

XIII.—POST OFFICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOCAL.	Rs.	Rs.	Rs.	Rs.
District Post Collections - - -	...	...	...	4
TOTAL -	...	...	...	4

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91.	Revised Estimate, 889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	8,000	8,000	8,000	9,031
Court-fees realised in Cash - - -	3,700	3,000	3,000	3,660
General Fees, Fines and Forfeitures - -	56,300	60,100	67,000	55,750
Pleadership Examination Fees - -	1,000	900	1,200	918
Miscellaneous Fees and Fines - - -	...	100	...	...
Miscellaneous - - - -	1,000	900	800	825
TOTAL -	70,000	73,000	80,000	70,184

XVIB.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Jails—				
Hire of Convicts - - - -	52,610	57,800	58,600	58,791
Miscellaneous - - - -	290	200	400	91
Total Jails -	52,900	58,000	59,000	58,882
Jail Manufactures—				
Sale-proceeds of Jail Manufactures - -	15,100	14.000	18,000	14,492
TOTAL -	68,000	72,000	77,000	73,374

XVII.—POLICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Police supplied to Public Departments, Private Companies and Persons - - -	270	1,000	800	1,329
Recoveries on account of Village Police - -	...	....	...	3
Fees, Fines and Forfeitures—				
Cattle Pounds - - - -	26,028	21,000	27,000	21,258
Other Fees and Fines, &c. - - -	3,652	3,000	4,000	2,840
Total Fees, Fines and Forfeitures -	29,680	24,000	31,000	24,098
Superannuation Receipts - - -	...	100	...	117
Miscellaneous—				
Recoveries on account of Clothing - -	33,770	31,600	31,400	28,533
Other Receipts - - - -	2,280	4,300	1,800	7,164
Total Miscellaneous -	36,050	35,900	33,200	35,697
Total Provincial .	66,000	61,000	65,000	61,244
Local.				
Fees, Fines and Forfeitures—				
Cattle-pounds (Surplus Receipts) - -	41,000	46,000	42,000	45,845
TOTAL -	1,07,000	1,07,000	1,07,000	1,07,089

XVIII.—MARINE.(a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Vessels and Stores - -	...	...	...	400
Freight, Passage and Tonnage - - -	...	...	...	88
Registration and other Fees - - -	...	...	...	18
Miscellaneous - - - -	...	...	...	268
TOTAL -	...	...	...	774

(a) The steamer "Lark" by which the receipts were earned having been disposed of, no receipts are expected.

XIX.—EDUCATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Schools, General	38,000	40,000	37,000	37,885
Fees, Schools, Special	1,000	1,000	1,640	1,076
Contributions	550	600	716	670
Miscellaneous	1,450	1,400	1,644	974
Total Provincial	41,000	43,000	41,000	40,605
Local.				
Miscellaneous	...	..	..	326
TOTAL	41,000	43,000	41,000	40,931

XX.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Hospital Receipts	...	...	...	10
Lunatic Asylum Receipts	500	500	500	251
Medicines sold by Civil Surgeons	200	150	200	107
Miscellaneous	300	350	300	161
Total Provincial	1,000	1,000	1,000	529
Local.				
Miscellaneous		...	...	82
TOTAL	1,000	1,000	1,000	611

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Receipts on account of Experimental Cultivation	...	...	...	83
Miscellaneous	...	...	...	49
Total Provincial	...	..	...	132
Local.				
Inland Labour Transport Fees	56,000	54,000	50,000	57,071
TOTAL	56,000	54,000	50,000	57,203

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service Family Pension Regulations	3,200	3,000	2,000	2,453
Subscriptions to the Bengal Civil Fund	14,800	14,000	14,000	13,721
Total Imperial	18,000	17,000	16,000	16,174
Provincial.				
Contributions for Pensions and Gratuities	2,000	2,000	3,000	2,699
TOTAL	20,000	19,000	19,000	18,873

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts—				
Stationery supplied to Incorporated Local Funds -	100	60	300	39
Do. do. to Excluded do. do. -	50	...	200	9
Do. do. to State Railways -	150	130	500	325
Total Stationery Receipts -	300	190	1,000	373
Sale of Gazettes and other Publications -	...	...	100	1
Other Press Receipts - - -	700	810	1,900	1,184
Total Imperial -	1,000	1,000	3,000	1,558
Provincial.				
Stationery Receipts - - - -	100	50	300	139
Sale of Gazettes and other Publications -	300	350	500	398
Other Press Receipts - - -	1,600	1,600	3,200	1,646
Total Provincial -	2,000	2,000	4,000	2,183
TOTAL -	3,000	3,000	7,000	3,741

XXV.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Premium on Bills - - - - -	100	300	200	123
Unclaimed Bills of Exchange of more than three years' standing - - - -	40	100	...	100
Recovery of Insurance and other charges on English Stores—				
Agency and Departmental Charges on Stores supplied to Native States, &c. - - -	1,860	1,600	800	...
One per cent. chargeable on Stores for Provincial and Local Funds, &c. - - -				1,239
Total Imperial -	2,000	2,000	1,000	1,462
Provincial.				
Unclaimed Deposits - - - -	35,800	36,300	35,800	46,538
Sale-proceeds of Durbar Presents - -	300	200	500	319
Sale of Old Stores and Materials - -	800	700	600	827
Fees for Government Audits - -	1,460	1,230	...	1,267
Rents - - - - -	8,000	7,970	7,000	7,931
Miscellaneous Fees, Fines and Forfeitures -	740	400	700	1,234
Miscellaneous—				
Cash Recoveries of Service payments in previous years	3,000	4,000	3,700	7,296
Fines and Forfeitures in Revenue Courts -	600	450	1,000	276
Recoveries from Local Funds towards cost of controlling and account offices - -	3,200	3,500	1,300	...
Other items - - - - -	100	250	400	12
Total Miscellaneous -	6,900	8,200	6,400	7,584
Total Provincial -	54,000	55,000	51,000	65,700
Local.				
Sale of Old Stores and Materials - -	150	150	55	44
Rents - - - - -	5,780	6,700	4,895	6,525
Miscellaneous Fees, Fines and Forfeitures -	20	...	...	4
Miscellaneous - - - -	50	150	50	41
Total Local -	6,000	7,000	5,000	6,614
TOTAL -	62,000	64,000	57,000	73,776

XXXII.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Receipts from Ferries - - -	11,000	...	...	183
Local.				
In charge of Civil Officers—				
Receipts from Ferries - - -	1,12,000	1,26,000	1,20,000	1,21,218
Miscellaneous - - - -	1,000			45
Total Local -	1,13,000	1,26,000	1,20,000	1,21,263
TOTAL -	1,24,000	1,26,000	1,20,000	1,21,446

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1890-91.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Revenue Refunds - - - -	4,000	6,000	4,000	2,122
Provincial.				
Revenue Refunds - - - -	12,000	12,000	12,000	10,762
Local.				
Revenue Refunds - - - -	1,000	1,000	2,000	995
TOTAL -	17,000	19,000	18,000	13,879

Details.

Revenue Refunds.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Imperial Heads.				
Opium - - - - -	...	...	...	7
Divided heads, Imperial Share.				
Stamps - - - - -	1,200	900	1,250	1,061
Excise - - - - -	1,500	840	1,500	436
Assessed Taxes - - - -	500	360	650	358
Forest - - - - -	800	3,480	600	226
Registration - - - -	...	20	...	34
		5,600		
Add—For rounding -	...	400	...	...
Total Divided Heads, Imperial Share -	4,000	6,000	4,000	2,115
Total Imperial -	4,000	6,000	4,000	2,122
Provincial.				
Provincial Heads.				
Land Revenue - - - -	6,600	5,560	6,500	6,818
Divided Heads, Provincial Share.				
Stamps - - - - -	3,600	2,700	3,750	3,181
Excise - - - - -	500	280	500	145
Assessed Taxes - - - -	500	360	650	358
Forest - - - - -	800	3,480	600	226
Registration - - - -	...	20	...	34
		6,840		
Deduct—For rounding -		400		
Total Divided Heads, Provincial Share -	5,400	6,440	5,500	3,944
Total Provincial -	12,000	12,000	12,000	10,762
Local.				
Provincial Rates - - - -	1,000	1,000	2,000	995

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Compensations - - - - -	17,764	23,000	17,764	17,806
Malikana - - - - -	2,214	2,200	2,214	1,328
Miscellaneous - - - - -	17,022	17,800	17,022	18,720
TOTAL -	37,000	43,000	37,000	37,854

2.—ASSIGNMENTS AND COMPENSATIONS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Compensations.				
Exceeding Rs. 5,000 per annum.	Rs.	Rs.	Rs.	Rs.
Ghulla Zemindars, District Goalpara - -	7,164	7,164	7,164	7,164
Kubo Compensations, Manipur Rajah - -	6,270	6,270	6,270	6,270
Not exceeding Rs. 5,000 per annum.				
Sayer - - - - -	1,182	1,473	1,182	1,429
Miscellaneous - - - -	3,148	8,093	3,148	2,943
Total Compensations -	17,764	23,000	17,764	17,806
Miscellaneous.				
Posá (commuted Black Mail) to the following hill tribes on the Northern Frontier of Assam.				
Bhutias - - - -	7,672		7,672	
Akás - - - -	700		700	
Duflás - - - -	4,286		4,286	
Abors - - - -	3,312		3,312	
Miris - - - -	1,436		1,436	
	17,406		17,406	
Deduct—Probable Savings -	*384*		*384*	
Total Miscellaneous -	17,022	17,800	17,022	18,720

3.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Charges of District Administration - -	5,59,690	5,48,900	5,62,850	5,51,221
Management of Government Estates - -	2,370	1,150	1,750	1,088
Charges on account of Land Revenue Collections -	2,51,740	2,29,000	2,50,600	2,33,262
Survey and Settlement - - - -	1,55,600	1,41,810	1,60,400	1,42,685
Land Records and Agriculture - - -	18,600	20,140	18,400	18,003
TOTAL -	9,88,000	9,41,000	9,94,000	9,46,259

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Charges of District Administration. GENERAL ESTABLISHMENTS. *Salaries.*	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Deputy Commissioners—				
2	2	I grade (1,833⅓)⁴ - -	43,120	1,86,000	43,120	1,93,684
4(*a*)	4(*a*)	II „ (1,666⅔)⁴ - -	78,400		77,600	
3	3	III „ (1,333⅓)⁴ - -	47,360		47,360	
2	2	IV „ (1,000)⁴ - -	23,040		23,520	
		Magistrate and Collector - -	...	3,500	...	3,096
		Joint Magistrate - - -				665
		Assistant Commissioners—				
5	5	I grade (800)⁴ - -	46,464	1,15,000	46,080	1,16,744
6	6	II „ (700)⁴ - -	48,720		48,720	
7 (*b*)	7(*b*)	III „ (500)⁴ - -	41,760		42,000	
4	5	Supernumerary Asst. Comrs. (450)⁴, (500)⁴ 2 (400) & (500) - -	26,544		19,392	
		Extra Assistant Commissioners—				
2	2	V grade (600) - -	14,400	1,23,500	14,400	1,25,351
4	4	IV „ (500) - -	24,000		24,000	
10	10	III „ (400) - -	48,000		48,000	
7	7	II „ (300) - -	25,200		25,200	
5	5	I „ (250) - -	15,000		15,000	
			4,82,008		4,74,392	
		Deduct—Probable Savings -	*42,008*		*44,392*	
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, General Establishments"—See page 27 - - - -	4,40,000	4,28,000	4,30,000	4,39,540
			2,20,000	*2,14,000*	*2,15,000*	*2,19,770*
		Total Salaries—Land Revenue Share -	2,20,000	2,14,000	2,15,000	2,19,770
		Carried over -	2,20,000	2,14,000	2,15,000	2,19,770

(*a*) The Deputy Commissioner of Goalpara draws an allowance of Rs. 50 per mensem from the Inland Labour Transport Fund as Embarkation Agent, which is provided for under "26.—Scientific and other Minor Departments".

(*b*) One draws a Local Allowance of Rs. 100 per mensem.

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Charges of District Administration—*continued.*				
		GENERAL ESTABLISHMENTS—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	2,20,000	2,14,000	2,15,000	2,19,770
		Establishment.				
211	216	Clerks - - - -	1,09,434	1,08,120	1,11,338	1,06,324
245	249	Servants - - - -	22,464	21,900	22,668	21,648
36	40	Elephant Establishments - -	4,224	3,280	3,612	3,052
		Temporary Establishments - -	1,200	1,300	...	1,284
			1,37,322	1,34,600	1,37,618	1,32,308
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, General Establishments"—See page 27 - - - -	*68,661*	*67,300*	*68,809*	*66,154*
		Total Establishment—Land Revenue Share -	68,661	67,300	68,809	66,154
		Allowances.				
		Travelling Allowance of Officers - -	28,450	25,000	28,100	24,917
		" " of Establishment -	2,360	2,000	2,800	1,682
		Sub-Divisional House Allowance - -	...	1,000	1,100	1,445
			30,810	28,000	32,000	28,044
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, General Establishments"—See page 27 - - - -	*15,405*	*14,000*	*16,000*	*14,022*
		Total Allowances—Land Revenue Share -	15,405	14,000	16,000	14,022
		Supplies and Services.				
		Feed and Keep of Elephants - -	2,534	1,400	2,259	972
		Cost of Instruments - - -	170	100	180	32
		Petty Construction and Repairs - -	130	160	110	164
			2,834	1,660	2,549	1,168
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, General Establishments"—See page 27 - - - -	*1,417*	*830*	*1,274*	*584*
		Total Supplies and Services—Land Revenue Share	1,417	830	1,275	584
		Contingencies.				
		Purchase and Repair of Furniture - -	1,176	1,000	939	1,367
		Purchase and Repair of Tents - -	325	1,800	2,374	497
		Hot and Cold Weather Charges - -	4 064	4,000	4,004	4,053
		Tour Charges - - - -	3,380	3,000	3,900	2,693
		Postage Charges - - - -	10,820	10,900	11,370	10,862
		Books, Periodicals and Maps - - -	103	120	129	208
		Telegram Charges - - - -	2,820	2,600	3,580	2,422
		Rents, Rates, and Taxes - -	1,013	700	699	583
		Miscellaneous - - - -	2,536	1,500	1,786	2,828
			26,237	25,620	28,781	25,513
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, General Establishments"—See page 27 - - - -	*13,118*	*12,810*	*14,391*	*12,756*
		Total Contingencies—Land Revenue Share -	13,119	12,810	14,390	12,757
		TOTAL GENERAL ESTABLISHMENTS—LAND REVENUE SHARE	3,18,602	3,08,940	3,15,474	3,13,287
		REVENUE ESTABLISHMENTS.				
		Establishment.				
145	145	Clerks (less than 200) - -	74,880	74,000	74,040	73,220
22	22	Servants - - -	2,868	2,800	2,868	2,760
		Temporary Establishments - -	323	1,000	3,936	601
		Total Establishment -	78,071	77,800	80,844	76,581
		Allowances.				
		Travelling Allowance - - -	1,155	900	1,015	801
		Supplies and Services.				
		Remittance of Treasure within the District -	1,140	2,876	2,880	1,748
		Law Charges - - - -	1,355	2,300	4,265	1,102
		Cost of Instruments - - -	150	50	150	...
		Petty Construction and Repairs - -	530	200	375	53
		Total Supplies and Services -	3,175	5,426	7,670	2,903
		Contingencies.				
		Ameen's Charges - - - -	100	100	500	75
		Purchase and Repair of Furniture - -	940	1,500	1,800	1,543
		Section-writing - - - -	620	350	610	348
		Books, Periodicals and Maps - - -	158	100	144	323
		Rents, Rates, and Taxes - - -	100	20	100	...
		Hot and Cold Weather Charges - -	...	...	...	8
		Miscellaneous - - - -	4,800	4,130	5,725	4,275
		Total Contingencies -	6,718	6,200	8,879	6,572
		TOTAL REVENUE ESTABLISHMENTS -	89,119	90,326	98,408	86,857
		Carried over -	4,07,721	3,99,266	4,13,882	4,00,144

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Charges of District Administration—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	4,07,721	3,99,266	4,13,882	4,00,144
		SUB-DIVISIONAL ESTABLISHMENTS.				
		Salaries.				
2	2	Sub-Deputy Collectors, I grade (200) -	4,800		4,800	
3	3(a)	" " II " (175) -	5,600		6,300	
3	3	" " III " (150) -	5,400		5,400	
2	2	" " IV " (125) -	3,000		3,000	
5	5	" " V " (100) -	6,000		6,000	
			24,800		25,500	
		Deduct—Probable Savings -	*4,800*		*3,500*	
			20,000	17,600	22,000	17,244
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, Sub-Divisional Establishments"—See page 28 - - - -	*10,000*	*8,800*	*11,000*	*8,622*
			10,000	8,800	11,000	8,622
1	1	Tehsildar, I grade (200) - -	2,400		2,400	
1	1	" III " (150) - -	1,800		1,800	
2	2	" IV " (125) - -	3,000	29,000	3,000	26,843
12	13	" V " (100) - -	15,600		14,400	
—	1	" Special " (120) - -	1,440		...	
9	9	" on Rs. (30 to 70) - -	5,508		5,328	
		Total Salaries—Land Revenue Share -	39,748	37,800	37,928	35,465
		Establishment.				
13	13	Sub-Deputy Collectors' Clerks -	5,100	4,990	5,040	4,833
25	21	" " Chainmen and Servants - - -	1,512	1,290	1,224	1,061
		Temporary Establishment -	1,332	1,700	1,707	1,282
			7,944	7,980	7,971	7,176
		Deduct—Moiety transferred to "19A, Law and Justice — Criminal Courts, Sub-Divisional Establishments"—See page 28 - - -	*3,972*	*3,990*	*3,985*	*3,588*
			3,972	3,990	3,986	3,588
77	76	Tehsildars' Clerks and Mohurirs -	22,806	22,500	22,974	22,518
317	313	" Servants - -	25,452	25,400	25,332	30,203
—	—	Temporary Establishments - -	1,300	2,000	2,695	1,928
			53,530		54,987	
		Add or *Deduct*—For rounding -	180		*348*	
		Total Establishment—Land Revenue Share -	53,710	53,890	54,639	58,237
		Allowances.				
		Travelling Allowances of Sub-Deputy Collectors -	3,820	2,600	3,850	2,573
		Ditto of Establishment -	425	200	350	201
			4,245	2,800	4,200	2,774
		Deduct—Moiety transferred to 19A, Law and Justice—Criminal Courts, Sub-Divisional Establishments"—See page 28 - - - -	*2,123*	*1,400*	*2,100*	*1,387*
			2,122	1,400	2,100	1,387
		Travelling Allowances of Tehsildars -	300	300	300	351
		Ditto of Establishments -	30	50	...	48
		Total Allowances—Land Revenue Share -	2,452	1,750	2,400	1,786
		Supplies and Services.				
		(Sub-Deputy Collector.)				
		Cost of Instruments - - -	530	400	1,780	525
		Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, Sub-Divisional Establishments"—See page 28 - - - -	*265*	*200*	*890*	*263*
		(Tehsildars.)	265	200	890	262
		Cost of Instruments - - -	...	100	...	765
		Petty Construction and Repairs - -	900	400	825	760
		Total Supplies and Services—Land Revenue Share -	1,165	700	1,715	1,787
		Carried over .	97,075	94,140	96,682	97,275
			4,07,721	3,99,266	4,13,882	4,00,144

(a) 1 for 8 months.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Charges of District Administration—*continued.* Brought forward -	4,07,721	3,99,266	4,13,882	4,00,144
SUB-DIVISIONAL ESTABLISHMENTS—*continued.* Brought forward .	97,075	94,140	96,682	97,275
Contingencies.				
(Sub-Deputy Collector.)				
Rents, Rates, and Taxes - - -	...	8	...	8
Deduct—Moiety transferred to "19A, Law and Justice—Criminal Courts, Sub-Divisional Establishments"—See page 28 - - - -	.	4	...	4
(Tehsildars.)	..	4	..	4
Rent, Rates, and Taxes - - -	55	60	...	54
Miscellaneous - - - -	554	230	650	141
Total Contingencies—Land Revenue Share -	609	294	650	199
TOTAL SUB-DIVISIONAL ESTABLISHMENTS -	97,684	94,434	97,332	97,474
Numbers. 1889-90. / 1890-91. — PROCESS-SERVING ESTABLISHMENT. *Establishment.*				
24 / 24 Nazirs (Sheriffs) - - -	9,540	9 560	9,588	9,473
286 / 287 Process-servers - - -	25,536	24,640	25,464	23,866
Extra Process-servers - -	3,672	3,400	2,460	3,694
Total Establishment -	38,748	37,600	37,512	37,033
Travelling Allowance - - -	135	100	92	98
Miscellaneous - - - -	2,465	2,400	2,030	2,475
TOTAL PROCESS-SERVING ESTABLISHMENT -	41,348	40,100	39,634	39,600
Numbers. 1889-90 / 1890-91. — RECORD ROOM (OR COPY-MAKING) ESTABLISHMENTS.				
8 / — Clerks - - - -	...	2,200	2,136	2,105
Remuneration to Copyists - - -	3,710	3,600	3,350	3,551
Contingencies - - - -	670	1,000	640	519
TOTAL RECORD ROOM ESTABLISHMENTS -	4,380	6,800	6,126	6,175
SURVEY OF WASTE LANDS. *Establishment.*				
Temporary and fluctuating: Field Establishment - -	1,424	1,600	200	1,158
Temporary and fluctuating: Servants - - -	540	100	...	370
Contingencies.				
Miscellaneous and Contingencies - -	233	400	36	222
TOTAL SURVEY OF WASTE LANDS -	2,197	2,100	236	1,750
Numbers. 1889-90. / 1890-91. — KÁNÚNGO ESTABLISHMENTS.				
13 / 16 Supervising Kánúngos (less than 200) -	6,360	6,100	5,640	6,072
Travelling Allowance - -	.	100	...	..
TOTAL KÁNÚNGO ESTABLISHMENTS - -	6,360	6,200	5,640	6,072
Total Charges of District Administration -	5,59,690	5,48,900	5,62,850	5,51,221
Numbers. 1889-90 / 1890-91. — **Management of Government Estates.** COLLECTION OF REVENUE.				
— / 3 Establishments - - -	590	100		1,078
Commission on Collections - -	550	900	550	
Cost of erecting Boundary Marks -	1,200	50	1,200	..
Contingencies - - - -	30	100	.	10
Total Management of Government Estates -	2,370	1,150	1,750	1,088

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Charges on account of Land Revenue Collections.				
		Commission on Land Revenue Collections - -	2,32,380	2,12,800	2,34,070	2,17,410
		Commission on House Tax - - -	19,210	16,000	16,530	15,691
		Miscellaneous - - - -	150	200	...	161
		Total Charges on account of Land Revenue Collections - - - -	2,51,740	2,20,000	2,50,600	2,33,262
		Survey and Settlement.				
		SURVEY AND SETTLEMENT PARTIES.				
		Salaries.				
1	1	Extra Assistant Commissioner (500) -	6,000	4,300	6,000	6,000
—	(a) 1	Sub-Deputy Collector (175) -	700	5,700	...	3,507
1	1	" " (150) -	1,800		1,800	
2	2	" Collectors (125) -	3,000		3,000	
1	1	" Collector (100) -	1,200		1,200	
		Total Salaries -	12,700	10,000	12,000	9,507
		Establishment.				
Temporary and fluctuating		Amins and Munsarims - -	4,945	3,200	4,705	2,949
		Mandals - - -	11,640	6,400	11,640	6,432
		Chainmen and Munsarims' Peons -	1,436	1,200	1,152	1,094
17	17	Clerks and Mohurirs - -	4,710	3,500	4,710	3,431
35	35	Servants - - -	2,301	1,800	2,301	1,673
			25,032		24,508	
		Deduct—Probable Savings -	*7,543*		*7,508*	
		Total Establishment -	17,489	16,100	17,000	15,579
		Allowances.				
		Travelling Allowance of Officers - -	3,225	2,700	3,000	2,634
		" " of Establishment - -	100	300	...	556
		Total Allowances -	3,325	3,000	3,000	3,190
		Supplies and Services.				
		Cost of Instruments - - -	100	50	100	...
		Charges of Field-work in Surveying - -	635	500	500	335
		Petty Construction and Repairs - -	500	500	500	...
		Total Supplies and Services -	1,235	1,050	1,100	335
		Contingencies.				
		Postage Charges - - - -	400	400	400	364
		Telegram Charges - - - -	50	50	50	39
		Purchase and Repair of Furniture - -	250	50	250	31
		Miscellaneous - - - -	2,451	2,000	2,100	2,151
		Total Contingencies -	3,151	2,500	2,800	2,585
		TOTAL SURVEY AND SETTLEMENT PARTIES -	37,900	32,650	35,900	31,196
		PROFESSIONAL SURVEY PARTIES.				
		Cost of Survey Parties (transferred from India Estimate) - - - -	1,01,400	98,520	1,11,200	1,00,096
		COST OF CADASTRAL MAPS (transferred from India Estimate) - - - -	16,460	11,000	13,300	11,393
			1,17,860	1,09,520		
		Lump Deduction -	*160*	*360*		
		TOTAL PROFESSIONAL SURVEY PARTIES -	1,17,700	1,09,160	1,24,500	1,11,489
		Total Survey and Settlement -	1,55,600	1,41,810	1,60,400	1,42,685
		Land Records and Agriculture.				
		Salaries.				
1	1	Director of Agriculture (1,000)[4] -	11,520	14,200	11,520	11,520
		Establishment.				
3	3	Clerks - - -	2,192	2,000	2,028	1,972
3	3	Servants - - -	288	290	288	288
		Total Establishment -	2,480	2,290	2,316	2,260
		Carried over -	14,000	16,490	13,836	13,780

(a) For 4 months in the year only.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Land Records and Agriculture—*continued.*				
Brought forward -	14,000	16,490	13,836	13,780
Allowances.				
Travelling Allowance of Officers - - -	3,000	2,300	3,000	3,000
Ditto of Establishment - -	600	300	600	199
Total Allowances -	3,600	2,600	3,600	3,199
Contingencies.				
Purchase and Repair of Furniture - -	50	...	...	15
Books, Periodicals and Maps - - -	...	50	...	48
Section-writing - - - -	400	400	364	242
Postage Charges - - - -	250	200	300	320
Telegram Charges - - - -	100	100	100	120
Miscellaneous - - - -	200	300	200	279
Total Contingencies -	1,000	1,050	964	1,024
Total Land Records and Agriculture -	18,600	20,140	18,400	18,003

6.—STAMPS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - - -	3,054	2,761	3,039	3,092
Charges for the Sale of General Stamps - -	5,890	6,559	6,080	5,988
Charges on Sale of Court-fees Stamps - -	8,336	7,930	8,090	7,642
Discount on Plain Paper - - -	720	750	791	744
Stamp Paper supplied from Central Stores - -	12,000	12,000	18,000	14,213
TOTAL -	30,000	30,000	36,000	31,679
IMPERIAL SHARE—ONE-FOURTH -	7,000	7,000	9,000	7,919
PROVINCIAL SHARE—THREE-FOURTHS -	23,000	23,000	27,000	23,760

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Superintendence.				
PRESIDENCY EXECUTIVE ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
Salaries.				
Inspector-General, part salary ($\frac{1}{15}$) transferred from "20—Police, Superintendence"—See page 31 -	1,408	1,408	1,408	1,410
Establishment.				
Inspector-General's Establishment, part cost ($\frac{8}{15}$) transferred from "12—Registration, Superintendence"—See page 21 - - - -	859	716	859	766
Allowances.				
Inspector-General's Travelling Allowance, part cost ($\frac{1}{15}$) transferred from "20—Police, Superintendence"—See page 31 - - - -	133	120	133	111
Inspector-General's Establishment's Travelling Allowance, part cost ($\frac{8}{15}$) transferred from "12—Registration, Superintendence"—See page 22 - -	40	13	52	54
Total Allowances -	173	133	185	165
Supplies and Services.				
Inspector-General's Supplies and Services, part cost ($\frac{1}{15}$) transferred from "20—Police, Superintendence" - —See page 31 - - - -	512	425	500	665
Contingencies.				
Inspector-General's Establishment's Contingencies, part cost ($\frac{8}{15}$) transferred from Grant "12—Registration, Superintendence"—See page 22 - -	102	79	87	86
Total Superintendence -	3,054	2,761	3,039	3,092

6.—STAMPS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Charges for the Sale of General Stamps.	Rs.	Rs.	Rs.	Rs.
Discount - - - -	5,510	5,859	5,048	5,501
Commission - - - -	107	200	128	118
Freight and Packing Charges - - -	102	100	136	70
Purchase and Repair of Furniture - -	30	250	575	218
Postage Charges - - - -	50	60	35	24
Telegram Charges - - - -	25	10	15	3
Miscellaneous - - - -	66	80	143	54
Total Charges for the Sale of General Stamps-	5,890	6,559	6,080	5,988
Charges on Sale of Court-fees Stamps.				
Discount - - - -	8,336	7,930	8,090	7,642

7.—EXCISE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners', and Cantonment Magistrates' Establishments - - -	14,100	2,425	3,100	2,109
Superintendent of Stamps and Excise - -	2,900	2,575	2,900	2,883
TOTAL -	17,000	5,000	6,000	4,992
Imperial Share—Three-fourths -	13,000	4,000	5,000	3,744
Provincial Share—One-fourth -	4,000	1,000	1,000	1,248

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Collectors', Commissioners', and Cantonment Magistrates' Establishments.	Rs.	Rs.	Rs.	Rs.
		Inspecting, Executive, and Assessing Establishment - - -	10,000	...	...	...
		District Establishment.				
		Establishment.				
4	4	Clerks - - - -	1,140	1,140	1,140	1,073
—	—	Servant - - -	...	...	...	6
		Lump addition - -	215	...	.	...
		Total Establishment -	1,355	1,140	1,140	1,079
		Allowances.				
		Travelling Allowance - - -	300	20	20	2
		Supplies and Services.				
		Testing Instruments - - -	...	340	...	405
		Rewards - - - -	1,000	...	384	..
		Total Supplies and Services -	1,000	340	384	405
		Contingencies.				
		Miscellaneous - - - -	1,445	925	1,556	623
		Total District Establishment -	4,100	2,425	3,100	2,109
		Total Collectors', Commissioners', and Cantonment Magistrates' Establishments -	14,100	2,425	3,100	2,109
		Superintendent of Stamps and Excise.				
		Salaries.				
		Inspector-General's part ($\frac{1}{15}$) salary transferred from "20—Police, Superintendence"—See page 31 -	1,408	1,408	1,408	1,410
		Establishment.				
		Inspector-General's Establishment, part cost ($\frac{10}{49}$) transferred from "12—Registration, Superintendence"—See page 21 - - -	661	551	661	589
		Allowances.				
		Inspector-General's Travelling Allowance, part cost ($\frac{1}{15}$) transferred from "20—Police, Superintendence"—See page 31 - - -	133	120	133	111
		Inspector-General's Establishment's Travelling Allowance, part cost ($\frac{10}{49}$) transferred from "12—Registration, Superintendence"—See page 22 -	31	10	40	42
		Total Allowances -	164	130	173	153
		Supplies and Services.				
		Inspector-General's Supplies and Services, part cost ($\frac{1}{15}$) transferred from "20—Police, Superintendence"—See page 31 - - -	512	425	500	665
		Contingencies.				
		Inspector-General's Establishment's Contingencies, part cost ($\frac{10}{49}$) transferred from "12—Registration, Superintendence"—See page 22 - -	78	61	67	66
		Lump Addition -	77	...	91	...
		Total Supplies and Services and Contingencies -	667	486	658	731
		Total Superintendent of Stamps and Excise -	2,900	2,575	2,900	2,883

8.—PROVINCIAL RATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Local.	Rs.	Rs.	Rs.	Rs.
Collection of Rates and Cesses—				
Commission to Mouzadars - - -	3,000	3,000	4,000	3,109
TOTAL -	3,000	3,000	4,000	3,109

10.—ASSESSED TAXES.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Collection of Income Tax.				
		Establishment.	Rs.	Rs.	Rs.	Rs.
2	2	Clerks - - -	855	870	660	855
		Allowances.				
		Commission - - - -	180	100	380	67
		Travelling Allowances - - -	15	...	15	1
		Contingencies.				
		Postage Charges - - - -	20	20	...	18
		Miscellaneous - - - -	10	10	40	4
			1,080		1,095	
		Deduct—For rounding -	*80*		*95*	
		TOTAL -	1,000	1,000	1,000	945
		IMPERIAL SHARE—ONE-HALF -		1,000	...	472
		PROVINCIAL SHARE—ONE-HALF -	(a) 1,000		(a) 1,000	473

(a) Should be equally divided between Imperial and Provincial in accounts.

11.—FOREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works - - -	1,00,648	95,000	1,00,000	72,245
B.—Establishments - - - -	1,59,352	1,35,000	1,40,000	1,37,208
TOTAL -	2,60,000	2,30,000	2,40,000	2,09,453
IMPERIAL SHARE—ONE-HALF -	1,30,000	1,15,000	1,20,000	1,04,727
PROVINCIAL SHARE—ONE-HALF -	1,30,000	1,15,000	1,20,000	1,04,726

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.				
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY -	3,670	4,170	670	1,171
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS -	5,434	11,000	9,500	9,654
III.—CONFISCATED, DRIFT AND WAIF WOOD -	190	220	250	135
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT - - -	600	50	...	..
VI.—LIVE AND DEAD STOCK - - -	11,624	13,870	12,840	10,183
VII.—COMMUNICATIONS AND BUILDINGS - -	10,880	19,250	14,900	14,571
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS - - - -	64,120	34,370	57,930	32,361
IX.—MISCELLANEOUS - - -	4,130	12,070	3,910	4,170
Total A.—Conservancy and Works -	1,00,648	95,000	1,00,000	72,245

11.—FOREST—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		B.—Establishments.				
		Salaries.				
1	1	Conservator, 1st grade (1,500)	18,000	16,095	15,000	15,000
1	1	Deputy Conservator, 2nd " (800)	9,600		9,600	
1	1	" " 3rd " (650)	7,800		7,800	
2	2	" " 4th " (550)	13,200		13,200	
2	2	Asstt. Conservators, 1st " (450)	10,800	46,689	10,800	52,989
2	2	" " 2nd " (350)	8,400		8,400	
1	1	Sub-Asstt. Conservator (200)	2,400		2,400	
2	2	" " (150)	3,600		3,600	
		Deputation and Special Allowances -	1,200	2,400	1,200	1,891
					72,000	
		Deduct—Leave Allowances -			2,800	
		Total Salaries -	75,000	65,184	69,200	69,880
		Establishment.				
		Sub-Forest Depôt Establishment.				
10	14	Forest Rangers - - -	9,040		6,840	
22	36	Foresters - - -	10,473	29,391	7,200	28,386
157	270	Forest Guards - - -	24,947		15,288	
		Office Establishment.				
—	1	Superintendent - - -	1,920			
23	24	Clerks - - -	9,696	14,134	11,490	13,509
23	26	Servants - - -	2,518		2,380	
		Total Establishment -	58,594	43,525	43,198	41,895
		Allowances.				
		Travelling Allowances—				
		a. Conservators - - -	2,000	2,300	2,500	* 1,900
		b. Superior Officers - - -	12,500	12,500	14,500	12,231
		c. Subordinate Forest and Depôt Establishments -	5,600	5,800	5,400	4,755
		d. Office Establishments - - -	370	360	400	94
		Total Allowances -	20,470	20,960	22,800	19,980
		Contingencies.				
		a. Stationery - - - -	110	110	100	27
		b. Carriage of Tents and Records - -	260	236	250	79
		c. Office Rents - - - -	960	962	977	939
		e. Official Postage - - -	1,730	1,771	1,750	1,697
		f. Sundries - - - -	2,228	2,252	1,725	2,711
		Total Contingencies -	5,288	5,331	4,802	5,453
		Total B.—Establishments -	1,59,352	1,35,000	1,40,000	1,37,208

12.—REGISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	2,000	1,620	2,000	1,813
District Charges - - - -	22,000	21,380	22,000	20,456
TOTAL -	24,000	23,000	24,000	22,269
IMPERIAL SHARE—ONE-HALF -	12,000	11,000	12,000	11,135
PROVINCIAL SHARE—ONE-HALF -	12,000	12,000	12,000	11,134

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Superintendence.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Establishment.				
3	3	Clerks - - - -	3,180	2,600	3,180	2,622
		Temporary Establishment - -	60	100	60	264
			3,240	2,700	3,240	2,886
		Deduct—				
		$\frac{13}{48}$ths transferred to "6.—Stamps, Superintendence"—See page 18 - - -	*859*	*716*	*859*	*766*
		and $\frac{10}{48}$ths to "7.—Excise, Superintendence"—See page 19 - - -	*661*	*551*	*661*	*589*
			1,520	*1,267*	*1,520*	*1,355*
		Total Establishment—Registration Share -	1,720	1,433	1,720	1,531
		Carried over .	1,720	1,433	1,720	1,531

12.—REGISTRATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence—*continued.*				
Brought forward -	1,720	1,433	1,720	1,531
Allowances.				
Travelling Allowance - - -	150	50	196	204
Deduct—				
$\frac{18}{40}$ths transferred to "6.—Stamps, Superintendence"—See page 18 - - -	*40*	*13*	*52*	*54*
and $\frac{12}{40}$ths to "7.—Excise, Superintendence"—See page 19 - - -	*31*	*10*	*40*	*42*
	71	*23*	*92*	*96*
Total Allowances—Registration Share -	79	27	104	108
Contingencies.				
Postage Charges - - - -	125	120	125	128
Telegram Charges - - - -	50	40	50	28
Purchase and Repair of Furniture - -	40	10	15	8
Books and Periodicals - - -	20	10	15	9
Hot and Cold Weather Charges - -	20	...	...	15
Miscellaneous - - - -	126	120	125	138
	381	300	330	326
Deduct—				
$\frac{18}{40}$ths transferred to "6.—Stamps, Superintendence"—See page 18 - - -	*102*	*79*	*87*	*86*
and $\frac{12}{40}$ ths to "7.—Excise, Superintendence"—See page 19 - - -	*78*	*61*	*67*	*66*
	180	*140*	*154*	*152*
Total Contingencies—Registration Share -	201	160	176	174
Total Superintendence -	2,000	1,620	2,000	1,813
District Charges.				
Salaries.				
Numbers. 1889-90. 5; 1890-91. 5 — Special Sub-Registrars 3 (75), 2 (50) -	3,900	3,900	3,900	4,104
Establishment.				
Numbers. 1889-90. 32; 1890-91. 32 — Clerks - - - -	8,220	8,204	8,220	7,860
Numbers. 1889-90. 6; 1890-91. 6 — Servants - - -	456	456	456	454
Temporary Establishment - -	600	524	540	40
Total Establishment - -	9,276	9,184	9,216	8,354
Allowances.				
Commission to Sub-Registrars - -	6,642	6,260	6,320	6,232
Travelling Allowance of Sub-Registrars -	51	25	30	22
Ditto of Establishment -	40	20	40	8
Total Allowances -	6,733	6,305	6,390	6,262
Supplies and Services.				
Petty Construction and Repairs - -	50	50	75	3
Contingencies.				
Purchase and Repair of Furniture - -	23	280	479	127
Section-writing - - - -	1,600	1,200	1,415	1,096
Postage Charges - - - -	106	150	150	202
Telegram Charges - - - -	21	20	60	
Hot and Cold Weather Charges - -	110	131	155	145
Miscellaneous - - - -	181	160	160	163
Total Contingencies -	2,041	1,941	2,419	1,733
Total District Charges -	22,000	21,380	22,000	20,456

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Interest on Government of India Stock Notes	...	...	...	208
Provincial.				
Interest on Provincial Advances and Loan Accounts	1,000	1,000	...	598
TOTAL -	1,000	1,000	...	806

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Deposits in State Railway Provident Institutions - - - - -	...	...	...	44
TOTAL -	...	...	...	44

15.—POST OFFICE.

	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
District Post Establishments - - -	600	600	600	305
Subsidies - - - - -	400	400	400	360
Total Provincial -	1,000	1,000	1,000	665
Local.				
District Post Establishments - - -	37,928	37,000	36,000	34,142
Subsidies - - - - -	72	...	...	...
Total Local -	38,000	37,000	36,000	34,142
TOTAL -	39,000	38,000	37,000	34,807

Details.

District Post Establishments.

Numbers 1889-90	Numbers 1890-91		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
District Post Establishment, Provincial.			Rs.	Rs.	Rs.	Rs.
		Establishment.				
1	1	Post Master - - -	72	72	72	72
—	—	Overseer - - -	.	50	.	...
2	2	Runners - - -	156	156	156	113
1	1	Delivery Peon - - -	72	72	72	72
		Total Establishment -	300	350	300	257
		Supplies and Services.				
		Petty Construction and Repairs - -	20	20	20	20
		Contingencies.				
		Miscellaneous - - - -	280	230	280	28
		Total District Post Establishment, Provincial -	600	600	600	305
District Post Establishments, Local.						
		Superintendent's Office.				
		Establishment.				
—	1	Clerk - - - -	240			
—	1	Servant - - -	84	600	615	434
		Contingencies.				
		Miscellaneous - - -	48			
		Inspector's Office.				
		Establishment.				
—	1	Clerk - - - -	240			
—	1	Servant - - -	72	330	522	331
		Contingencies.				
		Miscellaneous - - -	24			
		District Establishment.				
56	59	Post Masters - - -	3,840	3,700	3,864	3,496
—	1	Clerk - - - -	240	190	...	...
8	8	Overseers - - -	1,584	1,500	1,560	1,471
271	284	Runners - - -	19,998	21,980	21,094	17,937
57	54	Delivery Peons - - -	4,716	4,400	4,440	4,320
					32,095	
		Deduct—Probable Savings -			*739*	
		Total Establishment -	31,086	32,700	31,356	27,989
		Supplies and Services.				
		Petty Construction and Repairs - -	631	300	556	246
		Contingencies.				
		Miscellaneous - - - -	6,211	4,000	4,088	5,907
		Total District Post Establishments, Local -	37,928	37,000	36,000	34,142
		Total District Post Establishments -	38,528	37,600	36,600	34,447

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Civil Offices of Account and Audit - -	45,000	46,000	44,000	44,288
Provincial.				
Salary of Chief Commissioner (4,166⅔)[4] - -	48,000	57,360	48,000	40,000
Staff and Household of the Chief Commissioner (a) -	8,400	10,580	8,400	7,048
Tour Expenses - - - -	6,630	7,500	7,600	4,106
Civil Secretariat - - - -	84,320	87,860	78,700	82,379
Commissioners - - - -	55,550	58,500	55,300	55,841
Civil Offices of Account and Audit - -	5,100	5,200	5,000	4,318
Total Provincial -	2,08,000	2,27,000	2,03,000	1,93,692
Local.				
General Establishments of Local Funds - -	3,000	3,000	...	...
TOTAL -	2,56,000	2,76,000	2,47,000	2,37,980

(a) Pay of the Personal Assistant to the Chief Commissioner (Rs. 700 per mensem).

Details.

Civil Offices of Account and Audit.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Civil Offices of Account and Audit, Imperial.				
Numbers. 1889-90. / 1890-91. — *Salaries.*	Rs.	Rs.	Rs.	Rs.
1 / 1 Comptroller (1,000) - -	12,000	12,300	12,000	12,253
1 / 1 Chief Superintendent (500) - -	6,000	5,760	5,760	5,520
Total Salaries -	18,000	18,060	17,760	17,773
Establishment.				
1 / 1 Clerk (200) - - -	2,400	1,200	2,400	22,915
22 / 22 Clerks (less than 200) - -	21,310	23,000	20,820	
8 / 8 Servants - - -	920	912	920	911
Temporary Establishment - -	...	...	...	522
	24,630	25,112	24,140	
Add or *deduct*—For rounding -	*80*	428	*300*	
Total Establishment -	24,550	25,540	23,840	24,348
Contingencies.				
Section-writing - - - -	100	95	100	102
Purchase and Repair of Furniture - -	120	85	120	108
Hot and Cold Weather Charges - -	150	140	150	127
Postage Charges - - -	800	800	800	660
Telegram Charges - - - -	400	400	330	375
Rents, Rates, and Taxes - - -	180	180	150	150
Miscellaneous - - - -	700	700	750	645
Total Contingencies -	2,450	2,400	2,400	2,167
Total Civil Offices of Account and Audit, Imperial	45,000	46,000	44,000	44,288
Civil Offices of Account and Audit, Provincial.				
Numbers. 1889-90. / 1890-91. — *Establishment.*				
6 / 6 Clerks (less than 200) (b) - -	5,000	5,100	4,900	4,222
1 / 1 Servant - - -	100	100	100	96
Total Civil Offices of Account and Audit, Provincial	5,100	5,200	5,000	4,318
Total Civil Offices of Account and Audit -	50,100	51,200	49,000	48,606
Tour Expenses.				
Chief Commissioner.				
Camp Establishment - - - -	...	...	84	61
Temporary Establishment - - -	30	150	30	4
Travelling Allowance - - -	2,500	2,500	3,000	1,207
Purchase and Repair of Tents and Furniture -	100	120	250	16
Contingencies - - - -	1,600	2,500	1,736	1,588
Total Chief Commissioner -	4,230	5,270	5,100	2,876
Secretariat.				
Travelling Allowance of Officers - -	1,000	1,530	1,000	569
Ditto of Establishment - -	1,400	700	1,500	661
Total Secretariat -	2,400	2,230	2,500	1,230
Total Tour Expenses -	6,630	7,500	7,600	4,106

(b) One clerk on Rs. 120 gets a local allowance of Rs. 10 per mensem for the audit of the Inland Labour Transport Accounts.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Civil Secretariat.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Secretary (2,000)* - -	23,040	23,040	23,040	24,129
1	1	Assistant Secretary (700)* - -	8,064	8,064	8,064	8,064
		Special Officer on duty with the Chief Commissioner - - -	...	5,723	...	...
		Total Salaries -	31,104	36,827	31,104	32,193
		Establishment.				
4	5	Clerks (200 and over) - -	15,200	13,200	13,200	13,200
27	28	Do. (less than 200) - -	25 600	25,013	25,000	23,720
1	1	Hospital Assistant (pay 25, allowance 38¾)	765	765	765	782
27	27	Servants - - -	3,288	3,285	3,288	3,306
		Temporary Establishment - -	100	100	100	88
			44,953		42,353	
		Lump alterations - -	+ 253		—1,000	
		Total Establishment -	45,206	42,363	41,353	41,096
		Allowances.				
		Travelling Allowance - - -	350	350	300	351
		Supplies and Services.				
		Books, Periodicals, and Maps- - -	800	900	900	1,472
		Contingencies.				
		Section-writing - - - -	...	...	...	34
		Purchase and Repair of Furniture - -	150	100	150	520
		Hot and Cold Weather Charges - -	60	70	80	54
		Rents, Rates, and Taxes - - -	150	150	150	150
		Postage Charges - - - -	3,200	3,200	2,250	3,128
		Telegram Charges - - - -	1,300	1,700	1,260	1,283
		Miscellaneous - - - -	2,000	2,200	1,153	2,098
		Total Contingencies -	6,860	7,420	5,043	7,267
		Total Civil Secretariat -	84,320	87,860	78,700	82,379
		Commissioners.				
		Salaries.				
1	1	Commissioner (2,500)* - -	28,800	33,640	28,800	31,250
1	1	Superintendent (Extra Assistant Commissioner) (250) . - -	3,000	2,770	3,000	2,953
		Total Salaries -	31,800	36,410	31,800	34,203
		Establishment.				
25	25	Clerks (less than 200) - -	15,470	15,300	15,372	15,122
11	11	Servants - - -	1,130	1,128	1,128	1,128
		Temporary Establishment - -	...	12	...	...
		Total Establishment -	16,600	16,440	16,500	16,250
		Allowances.				
		Travelling Allowance of Officers - -	3,200	3,000	3,300	3,086
		Ditto of Establishment -	600	600	650	543
		Total Allowances -	3,800	3,600	3,950	3 629
		Contingencies.				
		Purchase and Repair of Tents - -	250	100	100	..
		Tour Charges - - - -	360	100	350	57
		Section-writing - - - -	300	260	300	254
		Books, Periodicals and Maps - - -	25	...	25	...
		Purchase and Repair of Furniture - -	400	200	100	45
		Hot and Cold Weather Charges - -	240	230	240	233
		Postage Charges - - - -	1,000	700	1,000	746
		Telegram Charges - - - -	400	200	400	188
		Miscellaneous - - - -	375	260	535	236
		Total Contingencies -	3,350	2,050	3,050	1,759
		Total Commissioners -	55,550	58,500	55,300	55,841

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs	Rs.	Rs.	Rs.
Law Officers - - - - -	6,940	5,000	9,230	5,4 8
Civil and Sessions Courts - - -	1,43,020	1,39,100	1,43,600	1,39,494
Criminal Courts - - - -	3,92,940	3,80,600	3,94,070	3,80,132
Pleadership Examination Charges - -	100	300	100	104
Refunds - - - - -	8,000	5,000	10,000	4,933
TOTAL -	5,51,000	5,30,000	5,57,000	5,30,150

Details.

Numbers. 1889-90.	Numbers. 1890-91		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Law Officers.				
		Mofussil Establishment.	Rs.	Rs.	Rs.	Rs.
4	4	Government Pleaders (25 to 50) -	1,620	1,620	1,620	1,620
		Fees to Pleaders in Sessions Cases -	2,000	1,400	1,790	1,347
		Ditto in Civil Cases -	3,220	1,680	5 720	2,500
		Miscellaneous - - -	100	300	100	20
		Total Law Officers -	6,940	5,000	9,230	5,487
		Civil and Sessions Courts.				
		District and Sessions Judges.				
		Salaries.				
1	1	District and Sessions Judge (2,000)* -	23,040	23,040	23,040	23,040
		Establishment.				
1	1	Translator - - -	1,032	1,000	1,032	1,022
2	2	Civil Court Ameens - -	1,200	1,200	1,200	974
—	1	Clerk (200) - - -	2,400	2,000	...	.
21	20	Clerks (less than 200) - -	7 980	8,600	10,428	10,130
8	8	Servants - - -	600	600	600	600
		Temporary Establishment - -		100	840	840
			13,212		14,100	
		Deduct—Probable Savings - -	*194*		*154*	
		Total Establishment -	13,018	13,500	13,946	13,566
		Allowances.				
		Travelling Allowance of Officers - -	650	500	600	630
		Ditto of Establishment - -	250	150	150	234
		Total Allowances -	900	650	750	864
		Supplies and Services.				
		Diet and Road Money to Witnesses - -	2,000	2,100	1,200	1,688
		Petty Construction and Repairs - -	660	800	801	887
		Cost of Instrument - - -	20	...	30	.
		Total Supplies and Services -	2,680	2,900	2,031	2,575
		Contingencies.				
		Section-writing - - - -	5,027	4,500	5,027	4,547
		Purchase and Repair of Furniture - -	410	400	607	582
		Books, Maps, and Periodicals - - -	10	10	20	2
		Hot and Cold Weather Charges - -	600	570	600	436
		Rents, Rates, and Taxes - - -	500	200	500	195
		Postage Charges - - - -	600	670	700	662
		Telegram Charges - - - -	30	30	50	29
		Miscellaneous - - - -	500	370	600	365
		Total Contingencies -	7,677	6,750	8,104	6,818
		Total District and Sessions Judges -	47,315	46,840	47,871	46,863
		Subordinate Judges.				
		Salaries.				
1	1	Subordinate Judge (600) - -	7,200	7,200	7,200	7,200
		Establishment.				
5	5	Clerks - - - -	2,124	2,130	2,148	2,071
4	4	Servants - - -	288	287	288	288
		Total Establishment -	2,412	2,417	2,436	2,359
		Carried over -	9,612	9,617	9,636	9,559
			47,315	46,840	47,871	46,863

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts—*continued.*				
		Brought forward -	47,315	46,840	47,871	46,863
		SUBORDINATE JUDGES—*contd.*				
		Brought forward -	9,612	9,617	9,636	9,559
		Allowances.				
		Travelling Allowance of Officers - -	100	100	200	
		Ditto of Establishment -	25	10	25	...
		Total Allowances -	125	110	225	
		TOTAL SUBORDINATE JUDGES -	9,737	9,727	9,861	9,559
		MUNSIFFS.				
		Salaries.				
3	3	Munsiffs, 1st grade (400) - -	14,400		14,400	
2	3	" 2nd " (300) - -	10,800		7,200	
3	1	" 3rd " (250) - -	3,000		9,000	
1	2	Munsiffs, 4th " (200) - -	4,800		2,400	
		Total Salaries -	33,000	32,100	33,000	32,828
		Establishment.				
42	42	Clerks - - - -	14,666	14,500	14,599	14,322
4	4	Servants - - -	168	168	168	162
		Total Establishment -	14,834	14,668	14,767	14,484
		Allowances.				
		Travelling Allowance of Officers - -	300	200	300	105
		Ditto of Establishment - -	50	...	50	1
		Total Allowances -	350	200	350	106
		TOTAL MUNSIFFS -	48,184	46,968	48,117	47,418
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
16	16	Nazirs - - - -	7,398	7,200	7,278	7,178
308	307	Peons - - - -	26,336	25,250	26,433	25,593
		Total Establishment -	33,734	32,450	33,711	32,771
		Travelling Charges - - -	50	20	20	20
		Miscellaneous - - -	4,000	3,095	4,020	2,863
		TOTAL PROCESS-SERVING ESTABLISHMENT -	37,784	35,565	37,751	35,654
		Total Civil and Sessions Courts -	1,43,020	1,39,100	1,43,600	1,39,494
		Criminal Courts.				
		GENERAL ESTABLISHMENTS.				
		Moiety transferred from "3—Land Revenue, Charges of District Administration, General Establishments"—See pages 13 & 14.				
		Salaries.				
		Deputy Commissioners', &c., Salaries - -	2,20,000	2,14,000	2,15,000	2,19,770
		Establishment.				
		Deputy Commissioners', &c., Establishments -	68,661	67,300	68,809	66,154
		Allowances.				
		Deputy Commissioners', &c., Allowances - -	15,405	14,000	16,000	14,022
		Supplies and Services.				
		Deputy Commissioners', &c., Supplies and Services -	1,417	830	1,274	584
		Contingencies.				
		Deputy Commissioners', &c., Contingencies -	13,118	12,810	14,391	12,756
		TOTAL GENERAL ESTABLISHMENTS -	3,18,601	3,08,940	3,15,474	3,13,286
		JUDICIAL ESTABLISHMENTS.				
		Establishment.				
88	88	Clerks (less than 200) - -	38,940	38,300	39,424	38,147
		Temporary Establishment - -	480	240	240	191
		Total Establishment - -	39,420	38,540	39,664	38,338
		Allowances.				
		Travelling Allowance of Establishment - -	820	260	1,670	153
		Supplies and Services.				
		Petty Construction and Repairs - -	135	50	70	20
		Execution Charges - - -	203	300	256	309
		Carriage of Corpses and Wounded Persons -	170	400	365	101
		Carriage of Stolen Goods - - -	67	110	150	12
		Diet and Travelling Expenses to Witnesses -	1,620	1,500	1,955	1,081
		Total Supplies and Services -	2,195	2,360	2,796	1,523
		Carried over -	42,435	41,160	44,130	40,014
			3,18,601	3,08,940	3,15,474	3,13,286

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Criminal Courts—*continued.*				
Brought forward -	3,18,601	3,08,940	3,15,474	3,13,286
JUDICIAL ESTABLISHMENTS—*contd.*				
Brought forward -	42,435	41,160	44,130	40,014
Contingencies.				
Purchase and Repair of Furniture - -	210	600	1,317	33
Section-writing - - - -	6,320	6,040	6,100	5,440
Books, Periodicals, and Maps - - -	42	...	64	8
Rents, Rates, and Taxes - - -	100	100	100	...
Miscellaneous - - - -	1,250	800	1,837	588
Total Contingencies -	7,922	7,540	9,418	6,069
TOTAL JUDICIAL ESTABLISHMENTS -	50,357	48,700	53,548	46,083
SUB-DIVISIONAL ESTABLISHMENTS.				
Moiety transferred from "3—Land Revenue, Charges of District Administration, Sub-Divisional Establishments"—See pages 15 and 16.				
Salaries.				
Sub-Deputy Collectors', &c., salaries - -	10,000	8,800	11,000	8,622
Establishment.				
Sub-Deputy Collectors', &c., Establishments -	3,972	3,990	3,985	3,588
Allowances.				
Sub-Deputy Collectors', &c., Allowances -	2,123	1,400	2,100	1,387
Supplies and Services.				
Sub-Deputy Collectors', &c., Supplies and Services-	265	200	890	263
Contingencies.				
Sub-Deputy Collectors', &c., Contingencies -	...	4	...	4
TOTAL SUB-DIVISIONAL ESTABLISHMENTS	16,360	14,394	17,975	13,864
PROCESS-SERVING ESTABLISHMENTS.				
Establishment.				
Numbers. 1889-90. 69; 1890-91. 73 — Process-servers - - -	6,384	6,584	6,024	6,014
Contingencies.				
Office Expenses and Miscellaneous - -	1,238	1,982	1,049	885
TOTAL PROCESS-SERVING ESTABLISHMENTS -	7,622	8,566	7,073	6,899
Total Criminal Courts -	3,92,940	3,80,600	3,94,070	3,80,132

19B.—LAW AND JUSTICE—JAILS.

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Jails - - - - - -	92,750	88,700	1,03,900	83,453
Jail Manufactures - - - -	12,250	8,200	9,100	14,735
TOTAL -	1,05,000	97,000	1,13,000	98,188

DETAILS.

Jails.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
SUPERINTENDENCE.				
Part cost transferred from "20—Police, Superintendence"—See page 31.				
	Rs.	Rs.	Rs.	Rs.
Salaries, Inspector-General's part salary ($\frac{1}{16}$) -	1,408	1,408	1,408	1,410
Establishment, part cost ($\frac{1}{8}$) - - -	3,228	3,667	3,508	3,534
Allowances, part cost ($\frac{1}{16}$) T. A. of I. G. Police -	134	120	134	111
" " ($\frac{1}{8}$) T. A. of Establishment -	67	33	50	29
Supplies and Services, part cost ($\frac{1}{16}$) - -	512	425	500	665
Contingencies, part cost ($\frac{1}{8}$) - - -	533	579	516	646
	5,882		6,116	
Lump Alteration - -	255		184	
TOTAL SUPERINTENDENCE -	5,627	6,232	6,300	6,395
SALARIES.				
District Jails.				
Numbers. 1889-90. 3; 1890-91. 3 — Superintendents (Allowances (*a*) (100), 2 (75) - - -	3,000	3,200	3,900	3,784
Numbers. 1889-90. 11; 1890-91. 13 — Jailors, Deputy Jailors, and Assistant Jailors (less than 200) -	8,274	7,600	7,593	7,546
Total District Jails -	11,274	10,800	11,493	11,330
Convict Camps.				
Numbers. 1889-90. 1; 1890-91. — — Deputy Jailor - - -	...	42	298	250
TOTAL SALARIES -	11,274	10,842	11,791	11,580
Carried over .	16,901	17,074	18,091	17,975

(*a*) Drawn by Civil Surgeons—See "24—Medical—Medical Establishment, District Medical Officers."

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	16,901	17,074	18,091	17,975
		CLERICAL ESTABLISHMENTS.				
		District Jails.				
5	4	Clerks - - - -	900	1,140	1,140	1,135
		Temporary Clerk - - -	...	60	210	245
		Convict Camps.				
1	1	Clerk - - - -	140	100	140	100
		TOTAL CLERICAL ESTABLISHMENTS -	1,040	1,300	1,490	1,480
		Menial and other Establishments.				
		Servant - - -	...	10	...	3
		WARDER ESTABLISHMENT.				
		District Jails.				
35	37	Warders and Turnkeys - -	3,648	3,500	3,408	3,359
		Temporary Establishment - -	192	190	192	160
		Lock-ups.				
10	10	Warders and Turnkeys - -	768	720	768	681
		Temporary Establishment - -	92	50	34	55
		Convict Camps.				
6	2	Warders and Turnkeys - -	98	150	322	189
		Temporary Establishment - -	...	...	...	44
		TOTAL WARDER ESTABLISHMENT -	4,798	4,610	4,724	4,488
		ALLOWANCES.				
		District Jails.				
		Travelling Allowance - - -	30	100	110	39
		Convict Camps.				
		Travelling Allowance - - -	...	10	...	16
		TOTAL ALLOWANCES -	30	110	110	55
		SUPPLIES AND SERVICES.				
		District Jails.				
		Rations for Prisoners (1,053) - -	30,020	31 800	36,755	23,735
		Clothing and Bedding for Prisoners (1,880) -	2,505	2,645	2,645	332
		Clothing and Arms to Jail Establishment -	263	220	258	202
		Passage-money of Released Convicts - -	460	380	225	305
		Charges for Transferring Prisoners to other Jails -	1,280	800	1,900	1,035
		Charges for Transportation of Convicts - -	...	50	...	85
		Lighting Charges - - - -	722	650	435	774
		Petty Construction and Repairs - -	6,503	4,139	5,005	5,191
		Total District Jails -	41,753	40,684	47,223	31,659
		Lock-ups.				
		Rations for Prisoners (261) - - -	6,700	5,406	6,930	5,158
		Clothing and Bedding for Prisoners (206) -	355	100	360	6
		Clothing and Arms to Jail Establishment -	28	10	28	...
		Passage-money of Released Convicts - -	100	30	80	27
		Charges for transferring Prisoners to other Jails -	510	360	491	360
		Lighting Charges - - - -	325	390	420	396
		Petty Construction and Repairs - -	1,800	500	1,200	227
		Total Lock-ups -	9,818	6,796	9,509	6,174
		Convict Camps.				
		Rations for Prisoners (300) - - -	4,500	3,300	6,600	6,722
		Clothing and Bedding for Prisoners - -	...	250	...	3
		Clothing and Arms to Jail Establishments -	...	10	...	2
		Charges for transferring Prisoners to other Jails -	100	250	100	345
		Passage-money of Released Convicts - -	...	20	...	21
		Lighting Charges - - - -	...	50	...	70
		Petty Construction and Repairs - -	...	150	...	46
		Total Convict Camps -	4,600	4,030	6,700	7,209
		TOTAL SUPPLIES AND SERVICES -	56,171	51,510	63,432	45,042
		Carried over -	78,940	74,614	87,847	69,043

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Jails—*continued.*				
		Brought forward	Rs. 78,940	Rs. 74,614	Rs 87,847	Rs. 69,043
		Hospital Charges.				
		District Jails.				
		Hospital Assistants—				
3	3	I grade (35 + allowance 43¾), 2 (35 + allowance 8¾)	1,995	3,150	1,995	3,116
2	1	II grade (25 + allowance 18¾)	525		1,050	
1	2	III grade (20 + allowance 11¼) and (20 + allowance 5)	675		375	
3	2	Allowances to ditto (10)	240	360	360	426
2	2	Compounders and Dressers	264	264	264	264
		Value of Medical Stores	50	50	515	..
		Bazar Medicines	351	300	300	[illegible]
		Hospital diet for sick Prisoners	2,244	2,100	2,220	2,084
		Other Hospital Charges	132	230	76	80
		Travelling Allowance	...	30	...	11
		Total District Jails	6,476	6,484	7,155	6,327
		Lock-ups.				
14	14	Hospital Assistants (Allowance 10)	1,680	1,670	1,680	1,680
		Bazar Medicines	55	20	20	15
		Hospital diet for sick Prisoners	189	170	316	267
		Other Hospital Charges	39	30	52	19
		Total Lock-ups	1,963	1,890	2,068	1,981
		Convict Camps.				
—	—	Assistant Surgeon		122	...	...
2	1	Hospital Assistants, III grade (20 + allowance 5)	175	200	350	118
2	1	Compounders and Dressers	70	120	140	121
		Value of Medical Stores	...	10	...	...
		Bazar Medicines	...	50	50	65
		Hospital diet for sick Prisoners	...	250	600	234
		Other Hospital Charges	...	20	20	18
		Travelling Allowance	...	50	...	19
		Total Convict Camps	245	822	1,160	575
		Total Hospital Charges	8,684	9,196	10,383	8,883
		Contingencies.				
		District Jails.				
		Telegram Charges	85	60	120	59
		Postage Charges	325	300	305	317
		Rents, Rates, and Taxes	985	800	805	1,466
		Miscellaneous	2,447	2,440	2,808	2,354
		Total District Jails	3,842	3,600	4,038	4,196
		Lock-ups.				
		Telegram Charges	62	10	24	10
		Postage Charges	91	90	113	70
		Rents, Rates, and Taxes	128	80	111	76
		Miscellaneous	719	750	684	739
		Total Lock-ups	1,000	930	932	895
		Convict Camps.				
		Telegram Charges	...	50	5	1
		Postage Charges	...	10	15	13
		Miscellaneous	284	300	680	422
		Total Convict Camps	284	360	700	436
		Total Contingencies	5,126	4,890	5,670	5,527
		Total Jails	92,750	88,700	1,03,900	83,453
		Jail Manufactures.				
1	1	Establishment	84	84	84	84
		Purchase of Raw Materials	10,021	7,000	7,082	13,538
		Ditto of Machinery	...	...	...	5
		Tools and Plant	805	280	762	270
		Miscellaneous	1,340	936	1,172	838
			12,166	8,216	9,016	14,651
		Total Jail Manufactures	12,250	8,300	9,100	14,735

20.—POLICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Superintendence	32,290	32,000	32,600	34,638
District Executive Force	4,29,630	4,05,120	4,28,900	4,08,864
Village Police	1,650	930	1,300	746
Special Police	5,10,930	5,05,670	5,17,700	5,13,192
Railway Police	1,000	980	1,000	969
Cattle Pounds	24,150	19,800	26,000	19,746
Refunds	350	500	500	86
TOTAL	10,00,000	9,65,000	10,08,000	9,78,241

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Superintendence.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector-General (1,833⅓)[4](a)	21,120	21,120	21,120	21,139
		Deduct—$\frac{1}{15}$ths provided equally under "6—Stamps, Superintendence," "7—Excise, Superintendent of Stamps and Excise," and "19B—Jails, Superintendence" See pages 18, 19 and 28	4,224	4,224	4,224	4,230
		Total Salaries	16,896	16,896	16,896	16,909
		Establishment.				
1	—	Clerk (200)	...	1,200	2,400	2,213
11	12	Clerks (less than 200)	9,120	9,220	7,560	7,856
5	5	Servants	564	550	564	534
		Temporary Establishment	...	30	...	...
			9,684	11,000	10,524	10,603
		Deduct—⅓rd provided under 19B—Law and Justice—Jails, Superintendence"—See page 28	3,228	3,667	3,508	3,534
		Total Establishment	6,456	7,333	7,016	7,069
		Allowances.				
		Travelling Allowances of Inspector-General of Police	2,000	1,800	2,000	1,664
		Ditto of Establishment	200	100	150	88
			2,200	1,900	2,150	1,752
		Deduct—$\frac{3}{15}$ths of I. G.'s travelling allowances provided equally under "6—Stamps, Superintendence," "7—Excise, Superintendent of Stamps and Excise," and "19B—Law and Justice, Jails, Superintendence"—See pages 18, 19 and 28	400	360	400	333
		" ⅓rd travelling allowances of establishment provided under 19B—Law and Justice, Jails, Superintendence"—See page 28	67	33	50	29
		Total Allowances	1,733	1,507	1,700	1,390
		Supplies and Services.				
		Steam Launch "Kestrel".				
9	9	Establishment	1,800	1,900	2,003	1,775
		Victualling of Crew	383	300	...	150
		Coaling	3,500	2,800	3,500	2,585
		Stores	800	600	800	451
		Repairs	500	400	500	4,877
		Pilotage	300	100	300	64
		Miscellaneous	397	279	397	71
			7,680	6,379	7,500	9,973
		Deduct—$\frac{3}{15}$ths provided equally under "6—Stamps, Superintendence," "7—Excise—Superintendent of Stamps and Excise," and "19B—Law and Justice, Jails, Superintendence"—See pages 18, 19 and 28	1,536	1,275	1,500	1,995
		Lump Alteration	6	...	46	...
		Total Supplies and Services	6,138	5,104	5,954	7,978
		Contingencies.				
		Postage Charges	300	639	300	1,009
		Telegram Charges	600	300	600	274
		Purchase and Repair of Furniture	100	50	100	...
		Books, Periodicals and Maps	100	50	50	171
		Miscellaneous	500	700	500	484
			1,600	1,739	1,550	1,938
		Deduct—⅓rd provided under "19B—Law and Justice, Jails, Superintendence"—See page 28	533	579	516	646
		Total Contingencies	1,067	1,160	1,034	1,292
		Total Superintendence	32,290	32,000	32,600	34,638

(a) Is graded as a Deputy Commissioner.

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		District Executive Force.				
		DISTRICT POLICE.				
		Salaries.				
—	1	District Superintendent, II grade (800)	9,600	32,000	...	32,103
2	1	" " III " (700)	8,400		16,800	
2	2	" " V " (500)	12,000		12,000	
(a)4	4(a)	Asst. Superintendents, I " (400)	21,000	19,000	21,000	20,420
1	1	" " III " (250)	3,000		3,000	
		Total Salaries -	54,000	51,000	52,800	52,523
		Police Force.				
1	1	Inspector, I grade - - (250)	3,000	36,000	3,000	35,365
4	4	Inspectors, II " - - (200)	9,600		9,600	
6	6	" III " - - (150)	10,800		10,800	
9	9	" IV " - - (100)	10,800		10,800	
9	9	Sub-Inspectors, I grade - (80)	8,640	41,800	8,640	41,809
11	11	" II " - (70)	9,240		9,240	
13	13	" III " - (60)	9,360		9,360	
28	28	" IV " - (50)	16,500		16,500	
1	1	" Special " - (45)	540		540	
28	28	Head Constables, I grade - (25)	8,250	42,000	8,250	41,747
44	45	" II " - (20)	10,800		10,560	
74	76	" III " - (15)	13,320		12,960	
54	57	" Special " - (12)	8,208		7,776	
52	53	" IV " - (10)	6,360		6,240	
		Batta allowances (b) - -	....		18	
299	303	Constables, I grade - - (9)	32,724	1,53,200	32,292	1,50,458
594	591	" II " - - (8)	54,576		54,864	
720	759	" III " - - (7)	63,756		60,480	
108	108	" Special " (20 to 10)	13,488		13,488	
101	111	" IV " (6)	7,992		7,272	
		Batta allowances (b) - - -	216		198	
		Deduct—For rounding and Probable Savings -	2,98,170 *13,106*		2,92,878 *5,162*	
		Total Police Force -	2,85,064	2,73,000	2,87,716	2,69,379
		Clerical and other Establishments.				
19	20	Clerks (less than 200) - -	10,080	9,800	9,708	10,100
2	2	Servants - - -	108	108	108	101
15	15	Boat Establishments - -	1,500	1,400	1,420	1,320
10	8	Elephant and Mule Establishment -	1,080	906	1,044	733
2	2	Blacksmiths (5) - - -	120	120	120	120
—	—	Temporary Establishment - -	36	36	36	..
		Total Clerical and other Establishments -	12,924	12,370	12,436	12,374
		Allowances.				
		Travelling Allowance of Officers - -	8,900	7,000	9,200	8,006
		Ditto of Establishment - -	1,360	1,200	1,420	2,298
		Good Conduct Allowances - - -	2,050	1 400	1,690	1,359
		Allowances for passing in Languages - -	102	100	60	32
		Total Allowances -	12,412	9,700	12,370	11,695
		Hospital Charges.				
7	6	Allowances to Hospital Assistants (10) -	720	820	840	818
5	5	Compounders and Dressers, &c. -	660	660	660	668
14	14	Servants - - -	876	876	876	917
		Travelling Allowance - - -	...	...	...	17
		Medical Stores - - - -	650	104	650	..
		Bazar Medicines - - - -	273	260	258	261
		Other Charges - - - -	70	20	70	1
		Hospital Diet - - - -	25	10	25	12
		Total Hospital Charges -	3,274	2,750	3,379	2,694
		Carried over -	3,67,674	3,48,820	3,68,701	3,48,665

(a) One draws a local allowance of Rs. 150 per mensem.
(b) Grain allowance Rs. 1-8 per month to each of the Policemen on Rs. 20 and under in Naga Hills.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
District Executive Force—*continued.*	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE—*continued.*				
Brought forward -	3,67,674	3,48,820	3,68,701	3,48,665
Supplies and Services.				
Purchase of Boats, Elephants, and Mules -	80	100	30	277
Hire of ditto ditto - -	7,302	7,500	7,326	7,442
Repair of Boats - -	257	260	257	253
Feed and Keep of Elephants and Mules - -	608	340	571	62
Clothing - - - -	18,327	19,000	17,504	18,662
Arms and Accoutrements, including Ordnance Stores	3,163	3,600	3,363	2,228
Rewards for Apprehending Criminals - -	700	450	650	480
Petty Construction and Repairs - -	16,300	10,000	13,380	15,948
Oil for Lighting Stations - - -	1,665	1,600	1,645	1,527
Cost of Carriage of Constabulary—				
For Escorts (Way Charges) - -	4,130	3,800	5,275	3,772
For Relief of Police Guards - -	660	350	465	247
In other cases - - - -	...	650	...	...
Recruiting Charges - - -	...	100	...	...
Total Supplies and Services -	53,192	47,750	50,466	50,898
Contingencies.				
Tour Charges - - - -	10	10	10	3
Purchase and Repair of Tents - -	45	40	45	205
Hot and Cold Weather Charges - -	562	500	520	484
Purchase and Repair of Furniture - -	1,118	1,100	1,118	805
Rents, Rates, and Taxes - - -	540	410	460	410
Postage Charges - - - -	3,846	4,200	3,948	4,350
Telegram Charges - - - -	308	290	297	284
Books and Periodicals - - -	130	30	130	5
Miscellaneous - - - -	2,205	1,170	2,705	1,911
Total Contingencies -	8,764	7,750	9,233	8,457
TOTAL DISTRICT POLICE -	4,29,630	4,04,320	4,28,400	4,08,020
PUNITIVE AND EXTRA POLICE SUPPLIED TO PRIVATE INDIVIDUALS AND COMPANIES.				
Numbers. 1889-90. 1890-91.				
1 — Head Constable, special grade (12) -	...	240	144	285
2 — Constables, special grade (10) -	...	510	240	547
Miscellaneous - - - -	...	50	116	12
TOTAL PUNITIVE POLICE -	...	800	500	844
Total District Executive Force -	4,29,630	4,05,120	4,28,900	4,08,864
Special Police.				
FRONTIER POLICE.				
Numbers. 1889-90. 1890-91.				
Salaries.				
4 4 Commandants (1,000), (525), (525, Local allowance 100), (600, Local allowance 100) - - -	34,200	26,000	35,109	33,794
1 1 Assistant Commandant (400, Local allowance 200) - -	7,200	7,200	7,200	7,056
Total Salaries -	41,400	33,200	42,309	40,850
Police Force.				
1 1 Subadar, I grade (250) - -	3,000	21,000	3,000	21,632
4 4 Subadars, II „ (200) - -	9,600		9,600	
2 2 „ III „ (150) - -	3,600		3,600	
4 4 „ IV „ (100) - -	4,800		4,800	
Carried over -	21,000	21,000	21,000	21,632
	41,400	33,200	42,309	40,850

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Special Police—*continued.*				
		FRONTIER POLICE—*continued.*				
		Brought forward -	41,400	33,200	42,309	40,850
		Police Force—Brought forward .	21,000	21,000	21,000	21,632
6	6	Jemadars, I grade (80) (*a*) -	5,760	29,200	5,760	28,899
7	7	„ II „ (70) - -	5,880		5,880	
7	8	„ III „ (60) - -	5,760		5,040	
19	19	„ IV „ (50) - -	11,400		11,400	
		Batta allowance (*b*) - -	...		90	
26	26	Havildars, I grade (25) - -	7,800	41,400	7,800	41,294
41	43	„ II „ (20) - -	10,320		9,840	
73	75	„ III „ (15) - -	13,500		13,140	
47	50	„ Special grade (12) - -	7,200		6,768	
24	23	„ IV grade (10) - -	2,760		2,880	
—	—	Batta allowance (*b*) - -	...		756	
		Staff allowances - - -	3,010	2,000	2,080	
889	952	Sepahis, I grade (9) - -	1,02,816	2,35,400	96,012	2,35,335
682	692	„ II „ (8) - -	66,432		65,472	
251	190	„ III „ (7) - -	15,960		21,084	
406	440	„ Special grade (11), 439 (10) -	52,812		48,732	
		Batta allowance (*b*) - -	...		8,820	
17	17	Kuki Scouts - - -	1,632	1,600	1,632	1,728
		Batta allowances (*b*) - -	11,790	5,000	...	
10	12	Buglers - - -	1,512	1,200	1,248	1,252
		Provision for Police Force for the Ao-Naga country - - -	...	...	11,000	...
			3,47,344			
		Deduct—Probable Savings -	*13,000*			
		Total Police Force -	3,34,344	3,36,800	3,46,434	3,30,140
		Clerical and other Establishment.				
5	6	Clerks - - - -	2,844	2,300	2,316	2,321
8	9	Servants - - -	870	756	756	786
3	3	Boat Establishment - -	828	700	828	602
33	35	Elephant and Mule Establishments -	4,644	3,800	4,056	3,318
6	4	Blacksmiths and Muchies - -	252	1,400	1,404	1,518
4	—	Armourers - -	...	...	960	...
		Temporary Establishment - -	320	304	320	...
		Total Clerical and other Establishment -	9,758	9,260	10,640	8,545
		Allowances.				
		Travelling Allowance of Officers - -	5,900	5,200	5,200	5,254
		Ditto of Establishment -	310	1,000	310	816
		Good Conduct Allowance - - -	2,762	2,800	2,806	2,776
		Allowance for passing in Languages - -	2,000	1,500	2,000	1,283
		Marksmen's Allowance - - -	1,122	1,300	1,060	1,143
		Kit Allowance - - - -	7,540	4,600	6,800	4,606
		Signalling Allowance - - -	528	300	...	...
		Railway fare of Policemen on leave - -	2,100	1,500	2,400	1,586
		Total Allowances -	22,262	18,200	20,576	17,564
		Hospital Charges.				
1	—	Hospital Assistant, I grade (35, allowance 8¾) - -	...	3,300	525	3,160
—		„ II grade (25, allowance 16¼) -	...		...	
7	8	„ III grade 4 (20, allowance 15), 2 (20, allowance 21¼) 2 (20 allowance 5) -	3,270		2,295	
5	5	Allowances to Hospital Assistants (10) .	600	540	600	630
6	6	Compounders and Dressers - -	888	888	888	888
10	10	Servants - - -	948	900	948	1,172
		Travelling Allowance - - -	700	800	700	801
		Medical Stores - - - -	1,025	1,400	1,025	1,394
		Bazar Medicines - - - -	733	1,000	633	885
		Hospital Diet - - - -	135	82	245	82
		Other Charges - - - -	220	300	210	201
		Total Hospital Charges -	8,519	9,210	8,069	9,213
		-	4,16,283	4,06,670	4,28,028	406,312

(*a*) One gets a personal allowance of Rs. 2 per mensem.
(*b*) Grain allowance Rs. 1-8 per month to each of the Policemen on Rs. 50 and under, in the Naga Hills.

20.—POLICE—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Special Police—*continued.*				
		FRONTIER POLICE—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	4,16,283	4,06,670	4,28,028	4,06,312
		Supplies and Services.				
		Purchase of Boats, Elephants, and Mules -	300	500	300	476
		Hire of ditto ditto - -	70	70	50	73
		Repair of Boats - - - -	12	10	12	33
		Feed and Keep of Elephants and Mules - -	3,934	3,300	3,696	3,251
		Clothing - - - -	32,800	38,000	30,727	37,231
		Arms and Accoutrements, including Ordnance Stores	21,905	21,000	22,085	30,107
		Rewards for Apprehending Criminals - -	170	100	170	110
		Petty Construction and Repairs - -	7,700	6,500	6,500	11,016
		Oil for lighting Stations - - -	695	650	590	651
		Cost of Carriage of Constabulary—				
		For Escorts (way charges) - -	3,030	5,000	2,530	2,864
		For Relief of Police Guards - -	2,700	2,300	2,550	2,022
		In other cases - - - -	...	2,200	...	...
		Carriage of Provisions to Frontier Outposts -	2,440	1,500	2,440	1,124
		Patrol Paths - - - -	1,350	1,000	1,000	1,000
		Subsidy to Police Band - - -	1,140	1,200	1,380	1,185
		Recruiting Charges - - -	5,700	4,000	5,700	3,282
6	6	Steam Launch "Cygnet"— Establishment - - -	1,560	1,500	1,560	1,553
		Coaling - - - -	2,500	1,600	2,500	1,278
		Stores - - - -	180	240	180	319
		Repairs - - - -	300	360	300	716
		Pilotage - - - -	200	120	200	192
		Miscellaneous - - - -	360	180	360	143
			5,100	4,000	5,100	4,201
		Total Supplies and Services -	89,046	91,330	84,830	98,626
		Contingencies.				
		Purchase and Repair of Tents - -	195	100	195	237
		Hot and Cold Weather Charges - -	161	170	161	178
		Purchase and Repair of Furniture - -	445	300	445	631
		Rents, Rates, and Taxes - - -	265	270	226	278
		Postage Charges - - - -	370	460	360	464
		Telegram Charges - - -	305	310	305	298
		Books and Periodicals - - -	60	60	...	53
		Miscellaneous - - - -	3,799	6,000	3,150	6,115
		Total Contingencies -	5,601	7,670	4,842	8,254
		Total Special Police -	5,10,930	5,05,670	5,17,700	5,13,192
		Railway Police.				
		JORHAT STATE RAILWAY.				
12	12	Constables - - -	1,000	980	1,000	969
		Cattle Pounds.				
1	1	Pound Clerk - - -	300	300	300	282
322	366	Pound-keepers and Herdsmen (2 to 7) -	18,040	15,500	17,500	15,642
		Petty Construction and Repairs -	4,285	3,600	4,361	3,514
		Contingencies - - -	1,525	400	4,028	308
					26,189	
		Deduct—For rounding -			*189*	
		Total Cattle Pounds -	24,150	19,800	26,000	19,746

21.—MARINE.

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of Officers and Men afloat -	21,320	16,500	19,700	18,631
Victualling of Officers and Men afloat - -	3,000	3,000	3,000	3,052
Purchase of Marine Stores and Coal for the building, repairs and outfit of Ships and Vessels -	23,930	22,330	28,300	24,657
Purchase and Hire of Ships and Vessels - -	1,52,000	...	...	...
Pilotage, Pilot Establishments, and Vessels -	1,750	3,300	3,000	3,044
Subsidies to Steam-boat Companies -	55,000	55,000	55,000	52,083
Miscellaneous - - - -	3,000	5,870	...	18
TOTAL -	2,60,000	1,06,000	1,09,000	1,01,485

21.—MARINE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Salaries and Allowances of Officers and Men afloat.				
		STEAMER "KOLADYNE."				
39	40	Establishment - - -	15,396	13,500	14,076	13,884
		Contingencies - - -	3,200	500	2,900	1,346
			18,596	14,000	16,976	15,230
		YACHT "SONAMUKHI."				
15	15	Establishment - - -	2,256	2,300	2,256	2,498
		Contingencies - - -	468	200	468	50
			2,724	2,500	2,724	2,548
		STEAMER "LARK."				
—	—	Establishment - - -	...	...	...	} 853
		Contingencies - - -	...	...	...	
			...	...	...	853
		Total Salaries and Allowances of Officers and Men afloat - -	21,320	16,500	19,700	18,631
		Victualling of Officers and Men afloat—				
		Steamer "Koladyne" - - -	2,100	2,100	2,100	2,090
		Steamer "Lark" - - -	...	...	...	62
		Yacht "Sonamukhi" - - -	900	900	900	900
		Total Victualling of Officers and Men afloat	3,000	3,000	3,000	3,052
		Purchase of Marine Stores and Coal, &c.—				
		BUILDING, REPAIRS AND OUTFIT-MATERIAL.				
		Steamer "Koladyne" - - -	9,403	8 070	10,040	11,014
		Steamer "Lark" - - -	...	...	...	880
		Yacht "Sonamukhi" - - -	...	4,200	3,200	3,658
		COAL.				
		Steamer "Koladyne" - - -	15,000	10,000	15,000	8,653
		Steamer "Lark" - - -	...	...	...	452
		Yacht "Sonamukhi" - - -	60	60	60	...
			24,463			
		Deduct—For rounding -	*533*			
		Total Purchase of Marine Stores and Coal, &c.	23,930	22,330	28,300	24,657
		Purchase and Hire of Ships and Vessels—				
		Construction of a new Steamer - -	1,52,000	...	...	...
		Pilotage, Pilot Establishments and Vessels—				
		Steamer "Koladyne" - - -	...	300		331
		Steamer "Lark" - - -	...	...		88
		Pilotage Subsidy to River Steam Navigation Company	1,750	3,000		2,625
		Total Pilotage, Pilot Estabt. and Vessels	1,750	3,300	3,000	3,044
		Subsidies to Steam-Boat Companies—				
		Accelerated Service on the Brahmaputra -	35,000	35,000	35,000	32,083
		Ditto between Narayanganj and Cachar	20,000	20,000	20,000	20,000
		Total Subsidies to Steam-Boat Companies -	55,000	55,000	55,000	52,083
		Miscellaneous.				
		Miscellaneous - - - -	...	153	...	...
		Yacht "Sonamukhi" - - -	...	...	...	18
		Insurance Charges—				
		Steamer "Koladyne" - - -	3,000	4,811	..	...
		Yacht "Sonamukhi" - - -	...	906	...	...
		Total Miscellaneous -	3,000	5,870	...	18

22.—EDUCATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Direction	20,000	19,860	...	19,667
Inspection	36,800	36,120	59,700	34,880
Government Schools, General	82,150	77,780	81,930	78,894
" " Special	13,670	11,890	13,930	13,909
Grants-in-aid	13,700	13,000	15,160	13,121
Scholarships	11,540	9,350	9,500	9,539
Miscellaneous	4,140	3,000	4,780	3,500
Total Provincial	1,82,000	1,71,000	1,85,000	1,73,510
Local.				
Government Schools, Special	7,600	5,950	7,600	6,066
Grants-in-aid	1,50,870	1,35,950	1,41,000	1,29,220
Scholarships	10,680	10,700	10,800	10,019
Miscellaneous	1,850	1,400	1,600	1,472
Total Local	1,71,000	1,54,000	1,61,000	1,46,777
TOTAL	3,53,000	3,25,000	3,46,000	3,20,287

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Direction.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Director of Public Instruction (1,000)	12,000	12,300		12,487
		Establishments.				
6	6	Clerks	4,140	4,250		4,140
3	3	Servants	372	372		372
		Temporary Establishments	...	...		40
		Total Establishments	4,512	4,622		4,552
		Allowances.				
		Travelling Allowance of Officers	1,500	1,400		1,387
		Ditto of Establishments	100	48		41
		Total Allowances	1,600	1,448		1,428
		Supplies and Services.				
		Books, Periodicals, and Maps	50	20		10
		Furniture and Apparatus	30	20		45
		Total Supplies and Services	80	40		55
		Contingencies.				
		Hot and Cold Weather Charges	70	50		23
		Postage Charges	1,000	850		816
		Telegram Charges	150	100		53
		Miscellaneous	588	450		253
		Total Contingencies	1,808	1,450		1,145
		Total Direction	20,000	19,860	(a)	19,667
		Inspection.				
		Inspection, Provincial.				
		Salaries.				
1	—	Inspector, III grade (1,000)	...	...	12,000	...
1	1	Deputy Inspector, I grade (200)	2,400	7,000	2,400	7,401
1	1	" " II " (150)	1,800		1,800	
2	2	" " III " (125)	3,000		3,000	
5	5	Sub-Inspectors, I " (75)	4,500	15,700	4,500	14,248
7	7	" II " (60)	5,040		5,040	
11	11	" III " (50) 9 (45) & (40).	5,940		5,940	
1	1	Sub-Inspector, IV " (30)	360		360	
					35,040	
		Deduct—Probable Savings			*300*	
		Total Salaries	23,040	22,700	34,740	21,649
		Establishment.				
10	4	Clerks	1,440	1,440	5,580	1,526
31	32	Servants	2,352	2,060	2,388	2,041
		Total Establishment	3,792	3,500	7,968	3,567
		Carried over	26,832	26,200	42,708	25,216

(a) "Included under Inspection."

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Inspection—*continued.*				
INSPECTION, PROVINCIAL—*contd.*				
Brought forward	26,832	26,200	42,708	25,216
Allowances.				
Travelling Allowance of Officers	7,674	7,950	12,339	7,842
Ditto of Establishment	625	600	800	569
Allowance for Inspecting Schools	152	120	200	114
Total Allowances	8,451	8,670	13,339	8,525
Supplies and Services.				
Petty Construction and Repairs	...	...	...	2
Books, Periodicals and Maps	...	20	50	5
Furniture and Apparatus	...	30	30	97
Total Supplies and Services	...	50	80	104
Contingencies.				
Hot and Cold Weather Charges	111	150	181	64
Postage Charges	905	850	1,792	820
Telegram Charges	...	50	150	9
Miscellaneous	501	150	1,450	142
Total Contingencies	1,517	1,200	3,573	1,035
Total Inspection	36,800	36,120	59,700	34,880
PROVINCIAL.				
Government Schools, General.				
SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR).				
HIGH SCHOOLS.				
Establishment.				
Numbers. 1889-90. / 1890-91. — Head Masters (200 and over)	6,960	53,550	6,880	53,645
95 / 95 — Head Masters and others (less than 200)	47,516		47,456	
41 / 40 — Servants	3,198	3,200	3,342	3,097
	57,674		57,678	
Deduct—For rounding	4		244	
Total Establishment	57,670	56,750	57,434	56,742
Allowances.				
Travelling Allowance	347	300	400	349
Head-money to Resident Master	518	80	134	74
Total Allowances	865	380	534	423
Supplies and Services.				
Prizes	425	425	425	481
Petty Construction and Repairs	36	50	36	40
Furniture and Apparatus	350	200	280	213
Books, Periodicals and Maps	405	290	360	534
Total Supplies and Services	1,216	965	1,101	1,268
Contingencies.				
Rents, Rates, and Taxes	764	650	764	864
Hot and Cold Weather Charges	990	720	990	761
Postage Charges	93	80	95	74
Telegram Charges	...	5	...	...
Miscellaneous	838	735	838	819
Total Contingencies	2,685	2,190	2,687	2,518
TOTAL HIGH SCHOOLS	62,436	60,285	61,756	60,951
MIDDLE SCHOOLS.				
Establishment.				
Numbers. 1889-90. / 1890-91. — Head Masters, Masters and others	14,556	14,500	15,936	15,304
77 / 72 — Servants	600	650	762	748
20 / 17				
Total Establishment.	15,156	15,150	16,698	16,052
Allowances.				
Travelling Allowance	114	...	113	12
Head-money to Resident Masters	90	50	...	..
Total Allowances	204	50	113	12
Supplies and Services.				
Prizes	98	100	108	96
Petty Construction and Repairs	1,600	500	810	648
Furniture and Apparatus	279	100	210	89
Books, Periodicals, and Maps	161	50	195	155
Total Supplies and Services	2,138	750	1,323	988
Carried over	17,498	15,950	18,134	17,052
	62,436	60,285	61,756	60,951

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Government Schools, General—*continued.*	Rs.	Rs.	Rs.	Rs.
SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR)—*continued.*				
Brought forward	62,436	60,285	61,756	60,951
MIDDLE SCHOOLS—Brought forward	17,498	15,950	18,134	17,052
Contingencies.				
Rents, Rates, and Taxes	20	15	24	16
Hot and Cold Weather Charges	336	200	366	274
Postage Charges	59	30	65	51
Miscellaneous	385	300	411	352
Total Contingencies	800	545	866	693
TOTAL MIDDLE SCHOOLS	18,298	16,495	19,000	17,745
TOTAL SECONDARY SCHOOLS, &c.	80,734	76,780	80,756	78,696
PRIMARY SCHOOLS FOR BOYS AND GIRLS. (Numbers: 1889-90. 10; 1890-91. 13)				
Masters	1,394	900	1,152	74
Petty Construction and Repairs	...	50	...	77
Miscellaneous	22	50	22	47
TOTAL PRIMARY SCHOOLS, &c.	1,416	1,000	1,174	198
Total Govt. Schools, General	82,150	77,780	81,930	78,894
Government Schools, Special.				
TRAINING SCHOOLS, PROVINCIAL. (Numbers: 1889-90. 1; 1890-91. 1)				
Establishment.				
Head Master (200)	2,400	8,150	2,400	8,160
Head Masters and others (less than 200) (Numbers: 1889-90. 12; 1890-91. 12)	5,760		5,760	
Servants (Numbers: 1889-90. 7; 1890-91. 7)	504	504	504	503
Total Establishment	8,664	8,654	8,664	8,663
Allowances.				
Travelling Allowance	77	...	59	...
Supplies and Services.				
Prizes	40	40	40	...
Petty Construction and Repairs	260	20	220	49
Stipends to Pupil Teachers	2,520	1,621	2,520	1,656
Books, Periodicals and Maps	90	10	110	41
Furniture and Apparatus	56	...	90	...
Total Supplies and Services	2,966	1,691	2,980	1,746
Contingencies.				
Rents, Rates, and Taxes	332	150	332	311
Hot and Cold Weather Charges	150	110	150	87
Postage Charges	38	20	42	28
Miscellaneous	273	200	273	268
Total Contingencies	793	480	797	694
TOTAL TRAINING SCHOOLS, PROVINCIAL	12,500	10,825	12,500	11,103
TRAINING SCHOOLS, LOCAL (Numbers: 1889-90. 3; 1890-91. 3)				
Establishment.				
Masters	760	760	760	901
Servants (Numbers: 1889-90. 2; 1890-91. 2)	90	90	90	89
Total Establishment	850	850	850	990
Supplies and Services.				
Petty Construction and Repairs	...	...	...	300
Furniture and Apparatus	20	...	20	...
Stipends	6,692	5,000	6,692	4,742
Rewards to Masters	...	50	...	..
Total Supplies and Services	6,712	5,050	6,712	5,042
Contingencies.				
Miscellaneous	38	50	38	34
TOTAL TRAINING SCHOOLS, LOCAL	7,600	5,950	7,600	6,066
Carried over	20,100	16,775	20,100	17,169

22.—EDUCATION —*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Government Schools, Special—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	20,100	16,775	20,100	17,169
		SURVEYING SCHOOLS, PROVINCIAL.				
		Establishment.				
2	2	Head Master and Master - -	720	720	1,080	1,760
1	1	Servant - - -	84	75	84	211
		Total Establishment -	804	795	1,164	1,971
		Supplies and Services.				
		Petty Construction and Repairs - -	5	5	5	268
		Furniture and Apparatus - - -	5	5	5	2
		Prizes - - - - -	250	180	150	398
		Total Supplies and Services -	260	190	160	668
		Contingencies.				
		Miscellaneous - - - -	106	80	106	167
		TOTAL SURVEYING SCHOOLS, PROVINCIAL -	1,170	1,065	1,430	2,806
		TOTAL PROVINCIAL SUB-HEADS -	13,670	11,890	13,930	13,909
		TOTAL LOCAL SUB-HEADS -	7,600	5,950	7,600	6,066
		Total Government Schools, Special -	21,270	17,840	21,530	19,975
		Grants-in-aid.				
		GRANTS-IN-AID, PROVINCIAL.				
		To Secondary Schools, High - - -	...	...	1,320	...
		„ „ „ Middle - - -	1,560	1,200	1,200	1,219
		„ Primary „ - - -	11,700	11,600	11,700	11,710
		„ Training „ - - - -	288	200	288	192
		For Furniture and Apparatus—				
		Of Middle Schools - - - -	152	...	152	...
		Towards Building—				
		Of High Schools - - - -	...	...	500	...
		„ Middle „ - - - -	...	...		...
		TOTAL GRANTS-IN-AID, PROVINCIAL -	13,700	13,000	15,160	13,121
		GRANTS-IN-AID, LOCAL.				
		To Secondary Schools, High - - -	4,140	4,400	6,480	4,375
		„ „ „ Middle - - -	19,932	20,300	20,440	18,970
		„ Primary „ - - - -	1,23,939	1,08,350	1,10,369	1,03,839
		„ Training „ - - - -	586	...	166	557
		Towards Buildings—				
		Of High Schools - - - -	...	...	2,840	839
		„ Middle „ - - - -	1,096	1,500		
		„ Primary „ - - - -	...	...		
		„ Training „ - - - -	...	...		
		For Furniture and Apparatus—				
		Of High Schools - - - -	...	600	340	538
		„ Middle „ - - - -	170		198	
		„ Primary „ - - - -	157		167	
		„ Training „ - - - -	...		...	...
		Rewards to Teachers in Tols and Moktabs -	850	800	...	102
		TOTAL GRANTS-IN-AID, LOCAL -	1,50,870	1,35,950	1,41,000	1,29,220
		Total Grants-in-aid -	1,64,570	1,48,950	1,56,160	1,42,341
		Scholarships.				
		SCHOLARSHIPS, PROVINCIAL.				
		In Secondary Schools, High - - -	...	9,350	...	9,539
		„ „ „ Middle - - -	7,690		7,692	
		„ Primary „ - - - -	3,850		3,672	
					11,364	
		Deduct—Probable Savings -			*1,864*	
		TOTAL SCHOLARSHIPS, PROVINCIAL -	11,540	9,350	9,500	9,539
		SCHOLARSHIPS, LOCAL.				
		In Secondary Schools, High - - -	240	200	240	220
		„ Primary „ - - - -	10,440	10,500	10,560	9,799
		TOTAL SCHOLARSHIPS, LOCAL -	10,680	10,700	10,800	10,019
		Total Scholarships -	22,220	20,050	20,300	19,558

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Miscellaneous.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS, PROVINCIAL.				
Grants for the Encouragement of Literature -	200	...	500	...
Examination Charges - - - -	3,500	2,700	3,000	3,235
Miscellaneous - - - -	440	300	1,280	265
TOTAL MISCELLANEOUS, PROVINCIAL -	4,140	3,000	4,780	3,500
MISCELLANEOUS, LOCAL.				
Examination Charges - - - -	1,380	1,000	1,153	1,084
Miscellaneous - - - -	470	400	447	388
TOTAL MISCELLANEOUS, LOCAL -	1,850	1,400	1,600	1,472
Total Miscellaneous -	5,990	4,400	6,380	4,972

23.—ECCLESIASTICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs	Rs.	Rs.
Ecclesiastical Establishments - - -	21,000	19,060	18,000	15,460
Cemetery Establishment - - -	1,000	940	1,000	976
TOTAL -	22,000	20,000	19,000	16,436

DETAILS.

Numbers. 1889-90	Numbers. 1890-91.	Ecclesiastical Establishments.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		CHURCH OF ENGLAND.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Chaplain (800 + Allowance for 4 months, 150) - - -	10,200	12,360	6,900	7,300
5	5	Ministers of the Additional Clergy Society and others, 2 (150), 2 (100), (53)	6,636	4,400	6,636	4,800
		Total Salaries - -	16,836	16,760	13,536	12,100
		Establishment.				
6	6	Servants - - -	420	420	420	420
		Allowances.				
		Travelling Allowance - - -	3,360	1,770	3,560	2,752
		Contingencies.				
		Postage Charges - - - -	10	10	10	...
		Miscellaneous - - - -	374	100	474	188
		Total Contingencies	384	110	484	188
		Total Ecclesiastical Establishments -	21,000	19,060	18,000	15,460
Numbers. 1889-90.	**Numbers. 1890-91.**	**Cemetery Establishment.**				
13	13	Care-takers in charge - - } Charges for clearing grounds - }	1,000	940	1,000	976
		Total Cemetery Establishments -	1,000	940	1,000	976

24.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Medical Establishment - - - -	1,11,660	1,04,960	1,02,855	95,124
Hospitals and Dispensaries - - -	36,110	34,710	32,710	31,348
Sanitation and Vaccination - - -	13,280	10,000	9,740	10,134
Grants for Medical Purposes - - -	10,970	4,500	755	8
Lunatic Asylum - - - - -	6,980	6,830	6,940	6,920
Refunds - - - - -	...	...	...	1
TOTAL PROVINCIAL -	1,79,000	1,61,000	1,53,000	1,43,535
LOCAL.				
Hospitals and Dispensaries - - -	55,570	48,050	49,000	47,262
Sanitation and Vaccination - - -	8,930	7,400	9,000	6,825
Grants for Medical Purposes - -	3,500	550	3,000	973
TOTAL LOCAL -	68,000	56,000	61,000	55,060
TOTAL -	2,47,000	2,17,000	2,14,000	1,98,595

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Medical Establishment.	Rs.	Rs.	Rs.	Rs.
		DISTRICT MEDICAL OFFICERS.				
		Salaries.				
1	3	Surgeons-Major (750) (*a*) - -	27,000	15,554	9,000	9520
6	4	Surgeons (550) (*b*) - -	26,400	35,086	40,800	34,850
1	—	Surgeon (400) - - -	...	...	4,800	
3	3	Uncovenanted Medical Officers (700), (450), (350), local allowance 100 -	21,600	19,203	19,200	19,703
		Allowances to Regimental Medical Officers for civil duties - - -	1,200	1,232	...	2,266
—	1	Assistant Surgeon, III grade (100+ allowance 100) - - -	2,400	2,400	...	...
3	5	Hospital Assistants, I grade (35+allowance 33⅓) - - -	4,125		2,475	
5	2	Hospital Assistants, II grade (25 + allowance 28⅓), (25+allowance 18⅔),	1,170	8,545	2,445	7,798
6	8	Hospital Assistants, III grade, 5 (20 + allowance 11⅓), (20 + allowance 15), (20 + allowance 5), (20+allowance 21⅓)	3,090		2,220	
		Allowances to Regimental Hospital Assistant for civil duties . .	120	120	120	...
			87,105		81,060	
		Lump alteration -	248		*1,645*	
		Total Salaries -	87,353	82,140	79,415	74,137
		Establishment.				
3	3	Compounders and Dressers - -	432	430	432	450
8	8	Clerks - - - -	3,744	3,600	3,576	3,432
4	5	Servants - - -	456	418	360	360
		Total Establishment -	4,632	4,448	4,368	4,242
		Allowances.				
		Travelling Allowance of Officers - -	7,650	7,400	7,100	7,522
		Ditto of Establishments -	155	100	300	68
		Total Allowances -	7,805	7,500	7,400	7,590
		Supplies and Services.				
		Value of Medical Stores - - -	6,500	6,800	6,800	5,954
		Country Medicines - - - -	209	200	245	203
		Medicines and Stores supplied to Civil Surgeon for sale - - - - -	200	100	300	44
		Total Supplies and Services -	6,909	7,100	7,345	6,201
		Contingencies.				
		Postage Charges - - - -	440	530	520	553
		Telegram Charges - - - -	161	200	210	171
		Purchase and Repair of Furniture - -	110	140	162	138
		Miscellaneous - - - -	550	350	560	546
		Total Contingencies -	1,261	1,220	1,452	1,408
		TOTAL DISTRICT MEDICAL OFFICERS -	1,07,960	1,02,408	99,980	93,578
		Carried over .	1,07,960	1,02,408	99,980	93,578

(*a*) One draws an additional allowance of Rs. 75 per month as Superintendent of Jail and Rs. 50 as Inspector of Labourers provided under "19B.—Law and Justice, Jails," and "26.—Scientific and other Minor Departments," respectively; and the second draws Rs. 100 as Superintendent of the Lunatic Asylum, Rs. 75 as Superintendent of Jail and Rs. 50 as Inspector of Labourers provided under "24.—Medical, Lunatic Asylums," "19B.—Law and Justice, Jails" and 26.—Scientific and other Minor Departments."

(*b*) One draws Rs. 100 as Embarkation Agent of Labourers and Rs. 30 as Meteorological Observer; the former being provided under "26.—Scientific and other Minor Departments," and the latter under the same grant in the India Estimates. The second draws Rs. 100 as Superintendent of Jail provided under "19B.—Law and Justice, Jails." And the third draws Rs. 50 as Inspector of Labourers provided under "26.—Scientific and other Minor Departments."

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Medical Establishment—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,07,960	1,02,408	99,980	93,578
		RESERVE MEDICAL SUBORDINATES.				
		Hospital Assistants—				
1	—	II grade (25+allowance 18¾) -	...	2,102	525	1,291
9	11	III grade (a) 6 (20+allowance 5), 5 (20+ allowance 11¼) - -	3,500		2,350	
		Travelling allowance - -	200	450	...	255
		TOTAL RESERVE MEDICAL SUBORDINATES -	3,700	2,552	2,875	1,546
		Total Medical Establishment -	1,11,660	1,04,960	1,02,855	95,124
		Hospitals and Dispensaries.				
		MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Salaries.				
2	3	Assistant Surgeons III grade (100) (b) -	3,600	2,200	2,400	2,435
7	7	Hospital Assistants, I grade, 6 (35+ allowance 43¾), 1 (35 + allowance 28¾) -	6,435	16,091	6,495	15,755
6	7	Hospital Assistants, II grade, 6 (25+ allowance 18¾), (25+ allowance 16¼) -	3,645		3,120	
17	18	Hospital Assistants, III grade, 9 (20+ allowance 11¼), 8 (20+allowance 5), 1 (20 + allowance 15) - -	6,195		6,015	
		Total Salaries -	19,875	18,291	18,030	18,190
		Establishment.				
3	3	Compounders and Dressers - -	408	423	408	365
9	9	Servants - - -	756	771	756	731
		Total Establishment -	1,164	1,194	1,164	1,096
		Allowances.				
		Travelling Allowance - - -	520	1,000	554	364
		Supplies and Services.				
		Diet for Patients - - -	1,500	1,050	1,500	1,019
		Clothing for Patients - - -	100	40	100	40
		Value of Medical Stores - - -	400	10,850	10,050	9,751
		Purchase of Country Medicines - -	225	200	225	162
		Petty Construction and Repairs - -	250	150	250	122
		Total Supplies and Services -	2,475	12,290	12,125	11,094
		Contingencies.				
		Postage Charges - - - -	20	20	5	20
		Telegram Charges - - -	10	15	10	4
		Purchase and Repair of Furniture - -	180	100	300	45
		Rents, Rates, and Taxes - - -	...	...	...	1
		Miscellaneous - - - -	300	500	270	271
		Total Contingencies -	510	635	585	341
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL - - - -	24,544	33,410	32,458	31,085
		MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL.				
		Salaries.				
1	1	Native Doctor - - -	360		360	
8	8	Hospital Assistants - -	4,800		4,800	
4	4	Allowances to Hospital Assistants 2 (10), 2 (5) - - - -	360		360	
		Pensionary contribution - -	470		860	
		Total Salaries -	5,990	5,540	6,380	5,582
		Establishment.				
1	1	Compounder and Dresser - -	180	180	180	189
1	1	Clerk - - - -	360	400	360	294
27	32	Servants - - -	2,748	2,600	2,508	2,592
		Pensionary contribution - -	303	...	218	...
		Total Establishment -	3,591	3,180	3,266	3,075
		Carried over -	9,581	8,720	9,646	8,657

(a) One for five months only.
(b) One receives Rs. 50 from the Inland Labor Transport Fund provided under "26.—Scientific and other Minor Departments."

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Hospitals and Dispensaries—*continued.*	Rs.	Rs.	Rs.	Rs.
MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL—*contd.*				
Brought forward -	9,581	8,720	9,646	8,657
Allowances.				
Travelling Allowance - - -	65	130	20	112
Supplies and Services.				
Diet for Patients - - - -	5,101	4,800	4,987	4,884
Value of Medical Stores - - -	320	220	220	456
Purchase of Country Medicines - -	60	150	190	72
Petty Construction and Repair - -	2,170	1,800	1,975	2,179
Total Supplies and Services -	7,651	6,970	7,372	7,591
Contingencies.				
Postage Charges - - - -	35	40	40	43
Telegram Charges - - -	10	20	5	13
Purchase and Repair of Furniture - -	30	50	...	34
Rents, Rates, and Taxes - - -	12	10	12	...
Miscellaneous - - - -	472	650	445	814
Total Contingencies -	559	770	502	904
TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL	17,856	16,590	17,540	17,264
GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL	11,566	1,300	252	263
GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL -	37,714	31,460	31,460	29,998
TOTAL PROVINCIAL SUB-HEADS -	36,110	34,710	32,710	31,348
TOTAL LOCAL SUB-HEADS -	55,570	48,050	49,000	47,262
Total Hospitals and Dispensaries -	91,690	82,760	81,710	78,610
Sanitation and Vaccination.				
SANITATION AND VACCINATION, PROVINCIAL.				
Establishment. (Numbers 1889-90 / 1890-91)				
— / 1 Hospital Assistant, II grade (pay 25 +allowance 28¾) - -	645	...	...	...
6 / 5 Superintendents - - -	900	1,040	1,050	1,038
43 / 43 Vaccinators - - -	3,760	3,882	3,882	3,926
3 / 4 Clerks - - - -	2,580	2,280	2,280	2,280
1 / 5 Servants - - -	588	120	120	120
Total Establishment -	8,473	7,322	7,332	7,364
Allowances.				
Travelling Allowances - - -	1,840	1,618	1,500	1,701
Contingencies.				
Postage Charges - - - -	120	150	140	212
Telegram Charges - - - -	170	230	100	181
Purchase and Repair of Furniture - -	50	...	50	...
Rents, Rates, and Taxes - - -	240	240	240	240
Hot and Cold Weather Charges - -	10	10	10	11
Miscellaneous - - - -	2,377	430	368	425
Total Contingencies -	2,967	1,060	908	1,069
TOTAL SANITATION AND VACCINATION, PROVINCIAL	13,280	10,000	9,740	10,134
SANITATION AND VACCINATION, LOCAL.				
Establishment. (Numbers 1889-90 / 1890-91)				
5 / 6 Superintendents - - -	1,122	1,000	1,044	806
101 / 93 Vaccinators - - -	6,930	5,900	6,774	5,573
Total Establishment -	8,052	6,900	7,818	6,379
Carried over	8,052	6,900	7,818	6,379
	13,280	10,000	9,740	10,134

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Sanitation and Vaccination, Provincial—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	13,280	10,000	9,740	10,134
SANITATION AND VACCINATION, LOCAL—*contd.*				
Brought forward -	8,052	6,900	7,818	6,379
Allowances.				
Travelling Allowance - - -	814	400	814	393
Contingencies.				
Miscellaneous - - - -	64	100	368	53
TOTAL SANITATION AND VACCINATION, LOCAL	8,930	7,400	9,000	6,825
Total Sanitation and Vaccination -	22,210	17,400	18,740	16,959
Grants for Medical Purposes.				
GRANTS FOR MEDICAL PURPOSES, PROVINCIAL.				
Expenses during the prevalence of Epidemic -	630	200	730	...
Miscellaneous - - - - -	35		25	8
Numbers. 1889-90. / 1890-91. — Kalaazar and Beri-Beri investigation.				
— / 1 Salary of Special Officer - -	8,400	3,500		
— / 1 Ditto of Establishment (Hospital Assistant, pay Rs 20 and allowance Rs. 5)	300	100		
Travelling Allowance - -	1,480	600		
Petty Construction and Repairs -	125	100		
Miscellaneous - - -				
TOTAL GRANTS FOR MEDICAL PURPOSES, PROVL. -	10,970	4,500	755	8
GRANTS FOR MEDICAL PURPOSES LOCAL -	3,500	550	3,000	973
Total Grants for Medical Purposes	14,470	5,050	3,755	981
Lunatic Asylum.				
Salaries				
Superintendent's allowance 100(*a*) -	1,200	1,200	1,800	1,757
Medical Officer in charge of Lunatics -	...	..	...	302
Total Salaries -	1,200	1,200	1,800	2,059
Establishment.				
Numbers. 1889-90. / 1890-91. — 1 / 1 Compounder and Dresser - -	144	144	140	144
1 / 1 Overseer and Darogah - -	690	656	660	627
5 / 6 Keepers - - -	720	600	600	599
6 / 6 Servants - - -	696	700	700	676
Total Establishment -	2,250	2,100	2,100	2,046
Supplies and Services.				
Diet of Patients - - - -	2,500	2,700	2,100	2,281
Clothing and Bedding for Inmates - -	500	450	500	217
Value of Medical Stores - - -	50		50	...
Country Medicines - - -	50	50	80	50
Petty Construction and Repairs - -	50	20	50	...
Charges on account of Manufactures - -	150	100	150	61
Total Supplies and Services -	3,300	3,320	2,930	2,609
Contingencies.				
Purchase and Repair of Furniture - -	20	20	...	17
Postage Charges - - - -	5	8	10	8
Telegram Charges - - - -	5	2	..	1
Miscellaneous - - - -	200	180	100	180
Total Contingencies -	230	210	110	206
Total Lunatic Asylum -	6,980	6,830	6,940	6,920

(*a*) Paid to a Civil Surgeon, *vide* foot-note under "24.—Medical, Medical Establishment," page 42.

25.—POLITICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Political Agents - - - -	40,840	39,930	42,520	37,039
Entertainment of Envoys and Chiefs - -	2,750	1,420	4,650	3,855
Durbar Presents and Allowances to Vakils, &c. -	2,750	1,700	2,600	723
Special Political Expenditure - - -	..	...	...	3,624
Miscellaneous - - - - -	6,660	1,950	4,230	2,013
TOTAL -	53,000	45,000	54,000	47,254

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Political Agents.	Rs.	Rs.	Rs.	Rs.
		MANIPUR AGENCY.				
		Salaries.				
1	1	Political Officer, Manipur (1,000)[4] (Local Allowance, 150)[4] (a) - -	13,248	13,656	13,800	
		Add for probable acting allowance -	...	...	4,000	
		Total Salaries -	13,248	13,656	17,800	14,413
		Establishment.				
1	1	Hospital Assistant, I grade (35 + allowance 62½) - - -	1,170	1,170	1,170	1,170
1	1	Clerk - - - -	1,800	2,520	1,800	2,520
4	4	Interpreters - - -	1,080	1,070	1,080	1,080
9	9	Servants - - -	780	774	780	778
		Total Establishment -	4,830	5,534	4,830	5,548
		Allowances.				
		Travelling Allowance - - -	1,000	800	1,000	416
		Supplies and Services.				
		Value of Medical Stores - - -	400	250	400	201
		Contingencies.				
		Purchase and Repair of Furniture - -	100	...	...	...
		Hospital Charges - - - -	250	220	264	181
		Tour Charges - - - -	500	100	500	...
		Postage Charges - - - -	100	100	200	64
		Telegram Charges - - - -	200	250	500	141
		Miscellaneous - - - -	50	150	50	327
		Total Contingencies -	1,200	820	1,514	713
		TOTAL MANIPUR AGENCY -	20,678	21,060	25,544	21,291
		OTHER AGENCIES.				
		Salaries.				
1	1	Political Officer, Sadiya (Lakhimpur) (700) (Local Allowance, 200) -	10,800	10,307	9,600	9,700
		Establishment.				
4	3	Clerks - - - -	1,824	1,800	2,676	2,371
18	41	Servants - - -	4,980	4,800	2,220	2,085
		Total Establishment -	6,804	6,600	4,896	4,456
		Allowances.				
		Travelling Allowances - -	1,850	1,700	1,850	1,385
		Contingencies.				
		Tour Charges - - - -	...	...	600	...
		Postage Charges - - - -	40	50	...	...
		Telegram Charges - - - -	40	10	...	...
		Miscellaneous - - - -	628	203	30	207
		Total Contingencies -	708	263	630	207
		TOTAL OTHER AGENCIES -	20,162	18,870	16,976	15,748
		Total Political Agents -	40,840	39,930	42,520	37,039
		Durbar Presents and Allowances to Vakils, &c.				
		Durbar Presents - - - -	2,450	1,500	2,400	588
		Contingencies - - - -	300	200	200	135
		Total Durbar Presents and Allowances to Vakils, &c. - - -	2,750	1,700	2,600	723
		Miscellaneous.				
		Frontier Expedition Charges - - -	3,500	...	1,500	(b)
		Cost of Demarcation between British and Foreign Territory - - - - -	620	500	520	366
		Petty Construction and Repairs - -	230	300	230	406
		Payments for guarding Hill Passes - -	204	204	204	384
		Miscellaneous - - - -	1,690	946	1,690	857
			6,244		4,144	
		Lump Addition -	414		86	
		Total Miscellaneous -	6,660	1,950	4,230	2,013

(a) Is graded as a Deputy Commissioner, 4th grade (1,000).
(b) Shown under "Special Political Expenditure."

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Census	35,000	...	...	...
Provincial.				
Provincial Museums	1,800	1,800	1,800	2,136
Experimental Cultivation	100	1,570	100	79
Veterinary Charges	720	520	720	475
Colonization and Immigration	350	...	500	...
Registration of River-borne Traffic	2,720	2,970	2,740	3,483
Provincial Statistics	1,310	1,140	1,820	1,011
Miscellaneous	...	...	320	...
Total Provincial	7,000	8,000	8,000	7,184
Local.				
Public Exhibitions and Fairs	600	600	800	600
Inland Labour Transport	31,400	38,390	44,200	34,738
Refunds	...	10	...	9
Total Local	32,000	39,000	45,000	35,347
TOTAL	74,000	47,000	53,000	42,531

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Provincial.				
		Provincial Museums.	Rs.	Rs.	Rs.	Rs.
2	2	Establishment	480	250	480	295
		Contingencies	1,320	1,550	1,320	1,841
		Total Provincial Museums	1,800	1,800	1,800	2,136
		Veterinary Charges.				
		Bull and Stallion Charges.				
		Establishment.				
3	3	Bull-keepers	350	290	350	283
		Contingencies.				
		Miscellaneous	370	230	370	192
		Total Veterinary Charges	720	520	720	475
		Registration of River-borne Traffic.				
		Establishment.				
4	4	Traffic Registrars	1,260	1,306	1,260	1,742
4	4	Peons	312	314	312	382
6	6	Boat Establishment	924	1,150	924	1,202
		Total Establishment	2,496	2,770	2,496	3,326
		Supplies and Services.				
		Boat-hire	96	96	96	96
		Contingencies.				
		Miscellaneous	128	104	148	61
		Total Registration of River-borne Traffic	2,720	2,970	2,740	3,483
		Provincial Statistics.				
		District Establishment.				
		Establishment.				
13	7	Establishment of Trade Statistics	868	870	1,564	868
		Contingencies.				
		Miscellaneous	402	250	256	143
		Total District Establishment	1,270	1,120	1,820	1,011
		Births, Deaths and Marriage Registration.				
		Contingencies	40	20	.	...
		Total Provincial Statistics	1,310	1,140	1,820	1,011

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Local. **Inland Labor Transport.**				
		Salaries.				
4	4	Inspectors (allowances 50) (*a*) -	2,400	2,374	2,400	2,435
2	2	Embarkation Agents (100) (*b*), (50) (*b*) -	1,800	1,800	1,800	1,727
1	1	Assistant Surgeon (100) . . -	1,200	1,100	1,200	1,665
		Charge allowance to Assistant Surgeon (50) - - - -	600	600	600	...
		Pensionary Contribution - -	200	..	200	..
		Total Salaries -	6,200	5,874	6,200	5,827
		Establishment.				
18	18	Clerks - - - -	7,380	8,200	7,140	8,129
5	5	Servants - - -	444	550	444	545
		Pensionary Contribution - -	871	...	1,220	...
		Share of cost of Controlling and Account Offices - - -	443	...	...	...
		Total Establishment -	9,138	8,750	8,804	8,674
		Deficit in the Bengal Portion of the Funds -	11,500	15,000	20,000	12,376
		Allowances.				
		Travelling Allowance of Officers - - / Ditto of Establishment -	1,110	6,066	5,650	5,466
		Contingencies.				
		Postage Charges - - - -	1,690	1,600	1,680	1,536
		Telegram Charges - - - -	225	100	240	92
		Miscellaneous - - - -	1,537	1 000	1,626	767
		Total Contingencies -	3,452	2,700	3,546	2,395
		Total Inland Labor Transport -	31,400	38,390	44,200	34,738

(*a*) Drawn by Civil Surgeons of Cachar, Darrang, Kamrup and Lakhimpur.
(*b*) Drawn by Civil Surgeon, Goalpara, and by the Deputy Commissioner, Goalpara.

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs	Rs.	Rs.
Territorial and Political Pensions - -	16,580	16,580	16,580	18,495
Charitable Allowances - - -	420	420	420	470
TOTAL -	17,000	17,000	17,000	18,965

Details.

Territorial and Political Pensions.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Raja Chandra Kanta Singh's Family.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum— Keshav Kanta Sing Jubaraj - -	5,400	5,400	5,400	5,400
Not exceeding Rs. 5,000 per annum - -	480	480	480	480
Raja Purandar Singh's Family.				
Not exceeding Rs. 5,000 per annum - -	3,180	3,180	3,180	4,419
Raja Jogesvar Singh's Family.				
Not exceeding Rs. 5,000 per annum - -	528	528	528	528
Bar Senapati's Family.				
Not exceeding Rs. 5,000 per annum - -	3,593	3,000	3,593	2,367
Tula Ram Senapati's Family.				
Not exceeding Rs. 5,000 per annum - -	138	199	138	152
Other Pensioners.				
Not exceeding Rs. 5,000 per annum - -	3,642	3,793	3,638	5,149
	16,961		16,957	
Deduct—For rounding -	*381*		*377*	
Total Territorial and Political Pensions -	16,580	16,580	16,580	18,495

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Allowances - - - -	...	...	...	75

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances - -	68,400	64,900	65,000	61,553
Compassionate Allowances - - -	1,000	400	1,000	414
Gratuities - - - - -	3,600	1,700	3,000	2,246
Refunds - - - - -	...	...	...	98
TOTAL -	73,000	67,000	69,000	64,311

Details.

	Budget Estimate, 1889-90.	Lapsed since the date of framing the Budget Estimate, 1889-90.	Amount payable in 1890-91.	Add new Pensions and Allowances granted since the date of last Estimate.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Accounts, 1888-89.
Superannuation and Retired Allowances.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Departments.							
Land Revenue - -	15,564	824	14,740	619	15,359		
Revenue Survey - -	366	...	366	...	366		
G. T. Survey - -	5,000	...	5,000	...	5,000		
Post Office - -	..	...	...	174	174		
Medical - -	1,542	...	1,542	98	1,640		
General Administration—Commissioner - -	1,480	...	1,480	...	1,480		
Law and Justice - -	11,628	809	10,819	576	11,395		
Police - -	23,740	2,188	21,552	5,085	26,637		
Education - -	1,913	...	1,913	84	1,997		
Miscellaneous - -	125	...	125	...	125		
Public Works Department -	4 258	..	4,258	...	4,258		
	65,616	3,821	61,795	6,636	68,431		
Deduct—Probable Outstandings - -	*616*	...	...	...	*31*		
Total Superannuation, &c., Allowances -	65,000				68,400	64,900	61,553

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country -	9,000	5,850	8,500	6,390
Government Presses - - - -	32,000	28,000	29,000	27,508
Printing at private Presses - - -	450	150	500	112
Stationery supplied from Central Stores - -	28,500	28,000	29,000	21,892
Refunds - - - - -	50	...	...	86
Total Provincial -	70,000	62,000	67,000	55,988
Local.				
Printing at private Press - - -	...	...	...	9
TOTAL -	70,000	62,000	67,000	55,997

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Presses.				
		SECRETARIAT PRESS.				
		Establishment.				
1	1	Superintendent (300) - -	3,600	3,600	3,600	3,600
4	6	Readers and Examiners (225), (101), (60), (50), (45), (35) - -	6,192	5,400	4,920	4,982
50	50	Compositors, Distributors, and Pressmen	14,724	12,400	13,140	12,406
20	22	Servants - - -	3,024	2,600	2,592	2,190
			27,540		24,252	
		Deduct—Probable Savings -	*710*		*322*	
		Total Establishment -	26,830	24,000	23,930	23,178
		Allowances.				
		Overtime Allowances - - -	800	1,000	750	763
		Supplies and Services.				
		Purchase of Materials and Stock - -	1,500	600	1,500	1,086
		Contingencies.				
		Postage Charges - - - -	620	620	620	645
		Hot and Cold Weather Charges - -	100	80	100	78
		Rents, Rates, and Taxes - - -	150	600	100	258
		Miscellaneous - - - -	2,000	1,100	2,000	1,500
		Total Contingencies -	2,870	2,400	2,820	2,481
		Total Government Presses -	32,000	28,000	29,000	27,508

32.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Charges for Remittance of Treasure - -	10,000	5,000	10,000	6,207
PROVINCIAL.				
Loss on Specie Remittances - -	...	...	...	1
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations -	550	500	600	449
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees	4,000	3,000	3,000	4,000
Cost of Books and Publications - - -	1,010	50	20	32
Donations for Charitable Purposes - -	1,400	1,000	1,135	905
Charges on account of European Vagrants -	210	50	235	7
Rewards for destruction of Wild Animals - -	1,900	1,500	1,800	1,497
Petty Establishments - - - -	24,850	24,650	24,990	22,392
Irrecoverable temporary Loans written off -	...	..	...	1,003
Rents, Rates, and Taxes - - -	2,370	2,500	2,630	2,444
Petty Construction and Repairs - - -	500	150	2,150	1,178
Miscellaneous and Unforeseen Charges - -	110	500	340	1,035
Miscellaneous Refunds - - - -	100	100	100	119
TOTAL PROVINCIAL -	37,000	34,000	37,000	35,062
LOCAL.				
Rewards for destruction of Wild Animals -	10,000	9,000	10,300	7,311
Petty Establishments - - - -	19,830	15,600	14,140	13,281
Rents, Rates, and Taxes - - -	150	120	120	121
Miscellaneous and Unforeseen Charges - -	2,020	280	2,440	...
TOTAL LOCAL -	32,000	25,000	27,000	20,713
TOTAL -	79,000	64,000	74,000	61,982

32.—MISCELLANEOUS—*continued.*

Numbers. 1889-90	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Petty Establishments.	Rs.	Rs.	Rs.	Rs.
		PETTY ESTABLISHMENTS, PROVINCIAL.				
		CIRCUIT AND SESSIONS HOUSES.				
22	24	Establishment - - -	1,320	1,300	1,224	1,094
		Contingencies - - -	1,296	850	890	851
		TOTAL CIRCUIT AND SESSIONS HOUSES -	2,616	2,150	2,114	1,945
		STAGING BUNGALOWS AND REST-HOUSES.				
119	113	Establishment - - -	11,958	12,100	12,168	10,951
		Contingencies - - -	3,676	3,750	4,108	2,884
		TOTAL STAGING BUNGALOWS AND REST-HOUSES -	15,634	15,850	16,276	13,835
		Subsidy for Tonga Service - - -	6,600	6,600	6,600	6,600
		Miscellaneous - - - -	...	50	...	12
		TOTAL PETTY ESTABLISHMENTS, PROVINCIAL -	24,850	24,650	24,990	22,392
Numbers. 1889-90.	Numbers. 1890-91.	PETTY ESTABLISHMENTS, LOCAL.				
		INSPECTION BUNGALOWS AND REST-HOUSES.				
159	185	Establishment - - -	12,438	10,600	11,601	9,537
		Contingencies - - -	6,079	3,500	1,589	2,690
		TOTAL INSPECTION BUNGALOWS AND REST-HOUSES -	18,517	14,100	13,190	12,227
		MISCELLANEOUS - - - -	1,313	1,500	950	1,054
		TOTAL PETTY ESTABLISHMENTS, LOCAL -	19,830	15,600	14,140	13,281
		Total Petty Establishments -	44,680	40,250	39,130	35,673

45.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers - - -	18,000	19,000	17,000	17,500
LOCAL.				
In charge of Civil Officers - - -	2,000	2,000	1,000	3,135
TOTAL -	20,000	21,000	18,000	20,635

DETAILS.

In charge of Civil Officers.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS, PROVINCIAL				
CIVIL BUILDINGS.				
Original Works - - - -	3,000	3,000	3,000	4,000
Repairs - - - - -	1,500	1,500	1,500	1,750
TOTAL CIVIL BUILDINGS - -	4,500	4,500	4,500	5,750
COMMUNICATIONS.				
Original Works - - - -	900	900	900	900
Repairs - - - - -	2,450	2,300	2,450	1,550
TOTAL COMMUNICATIONS - -	3,350	3,200	3,350	2,450
MISCELLANEOUS PUBLIC IMPROVEMENTS.				
Original Works - - - -	6,656	3,450	1,000	5,450
Repairs - - - - -	3,850	7,850	7,850	3,850
TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS	10,506	11,300	8,850	9,300
ESTABLISHMENT - - - -	100	...	180	...
	18,456		16,880	
Add or *Deduct*—For rounding -	*456*		120	
TOTAL IN CHARGE OF CIVIL OFFICERS, PROVINCIAL -	18,000	19,000	17,000	17,500
Carried over -	18,000	19,000	17,000	17,500

45.—CIVIL WORKS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
In charge of Civil Officers—*contd*	Rs.	Rs.	Rs.	Rs.
Brought forward -	18,000	19,000	17,000	17,500
IN CHARGE OF CIVIL OFFICERS, LOCAL.				
COMMUNICATIONS—				
Repairs - - - -	...	150	...	1,138
MISCELLANEOUS PUBLIC IMPROVEMENTS—				
Repairs - - - -	900	600	600	1,354
REFUNDS - - - -	1,100	1,250	400	243
TOLLS AND FERRIES—				
Contingencies - - - -	...	...	...	400
TOTAL IN CHARGE OF CIVIL OFFICERS, LOCAL -	2,000	2,000	1,000	3,135
Total in charge of Civil Officers -	20,000	21,000	18,000	20,635

ASSAM.

APPENDIX TO THE BUDGET ESTIMATE FOR 1890-91.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as they are located in one district only, and the details are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—Land Revenue—		
Management of Government Estates	16	Sylhet.
Survey and Settlement	17	Sibsagar.
Land Records and Agriculture	17	Khási Hills, Shillong.
12.—Registration—		
Superintendence	21	Ditto.
15.—Post Office—		
District Post Establishment (Provincial)	23	Garo Hills.
18.—General Administration—		
Civil Offices of Account and Audit	24	Khasi Hills, Shillong.
Civil Secretariat	25	Ditto.
Commissioner's Establishment	25	Kámrúp.
19A.—Law and Justice—Courts of Law—		
Civil and Sessions Courts (a)	26	Sylhet.
19B.—Law and Justice—Jails—		
Jails—Convict Camps—		
Clerical Establishment	29	Sylhet.
Jail Manufactures	30	Darrang.
20.—Police—		
Superintendence—		
Inspector General's Establishment	31	Khási Hills, Shillong.
Steam Launch "Kestrel"	31	Kámrúp.
Special Police—		
Steam Launch "Cygnet"	35	Lakhimpur.
Railway Police—		
Jorhát State Railway	35	Sibságar.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
21.—Marine—		
Salaries and Allowances of Officers and Men Afloat—		
Steamers "Koladyne" and "Sonamukhi"	36	Kámrúp.
22.—Education—		
Direction	37	Khasi Hills, Shillong.
Government Schools, Special—		
Training Schools, Local	39	Cachar.
Surveying Schools, Provincial	40	Kámrúp.
24.—Medical—		
Grants for Medical Purposes—		
Kalaazar and Beri Beri Establishment	45	Gauhati.
Lunatic Asylum	45	Darrang.
25.—Political—		
Political Agents—		
Manipur Agency	46	Manipur.
26.—Scientific and other Minor Departments—		
Provincial Museums	47	Khasi Hills, Shillong.
30.—Stationery and Printing—		
Government Presses—		
Secretariat Press	50	Khási Hills, Shillong.

(a) Exclusive of Process-serving Establishment, the details of which are given in the Appendix.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	Districts.	3.—LAND REVENUE.																	7.—EXCISE.			8.—ASSESSED TAXES.
		CHARGES OF DISTRICT ADMINISTRATION.																				
		General Establishments.						Revenue Establishments.		Sub-Divisional Establishments.						Kanungo Establishment.	Process-serving Establishment.		Collectors', Commissioners' and Cantonment Magistrates' Establishments.			Collection of Income Tax.
		Officers.			Establishment					Officers		Establishment.							District Establishments.			
		Deputy Commissioners.	Assistant Commissioners.	Extra Assistant Commissioners.	Clerks (below 200).	Servants	Establishments. Elephant	Clerks (below 200)	Servants.	Sub-Deputy Collectors.	Tehsildars	Sub-Deputy Collectors' Clerks (below 200).	Sub-Deputy Collectors' Chaumees and Servants.	Tehsildars' Clerks and Mohurrs (below 200).	Tehsildars' Servants.	Supervising Kanungos	Naiirs	Process-servers.	Clerks (below 200).	Servants.		Clerks (below 200).
1	Cachar	1	No fixed District Allotment.	No fixed District Allotment.	22	30	...	19	...	2	2	...	...	15	3	...	2	60	2	...		...
2	Darrang	1			17	21	8	14	1	2	3	3	3	6	7	4	3	28	...	...		...
3	Gáro Hills	1			9	8	4	6	14	...	...	...	...	...	...	...	...	..	...	...		...
4	Goálpára	1			12	21	4	10	1	...	...	1	1	..	...	...	2	11	...	...		1
5	Kámrúp	1			20	24	4	18	1	2	12	2	2	24	284	9	2	56	...	...		...
6	Khási Hills	1			13	13	...	...	...	...	...	...	...	...	...	...	..	...	...	..		...
7	Lakhimpur	1			17	22	4	15	1	...	...	3	3	...	...	...	2	25	...	...		...
8	Nága Hills	1			11	9	...	...	...	...	1	...	...	...	...	...	...	5	...	...		...
9	Nowgong	1			7	15	4	13	1	1	...	1	1	...	...	3	1	24	...	...		...
10	Sibságar	1			29	32	8	16	1	6	...	3	11	...	...	...	5	51	...	...		...
11	Sylhet	1			59	54	4	34	2	2	9	...	...	31	19	...	7	27	2	...		1
	Total	11	23	28	216	449	40	145	22	15	27	13	21	76	313	16	24	287	4	...		2

Reference Number.	Districts.	19B.—LAW AND JUSTICE—JAILS.												20.—PO										
		JAILS.												DISTRICT EXECUTIVE										
		Officers		Clerical Establishment	Warder Establishment.			Hospital Charges.						District										
		District Jails.			Dist. Jails	Lock-ups.	Convict Camps	District Jails			Lock-ups.	Convict Camps.		Officers.		Police Force.				Clerical and other Establishments.				
		Superintendents (allowance)	Jailors, &c.	Clerks (below 200).	Warders and Turnkeys	Warders and Turnkeys.	Warders and Turnkeys.	Hospital Assistants.	Allowances to ditto.	Compounders and Dressers	Allowances to Hospital Assistants.	Hospital Assistants.	Compounders and Dressers	District Superintendents.	Assistant Superintendents.	Inspectors.	Sub-Inspectors	Head Constables	Constables.	Clerks (below 200).	Servants.	Boat Establishments.	Elephant and Mule Establishments	Blacksmiths.
1	Cachar	...	1	1	6	...	..	1	...	...	2	...	...	...	2	1	5	19	112	2	...	...	...	...
2	Darrang	1	2	...	5	1	...	1	..	...	1	...	...	...	1	2	6	21	136	2	...	...	...	...
3	Gáro Hills	...	...	...	...	...	...	...	..	...	1	...	...	...	...	...	1	8	58	...	...	...	...	...
4	Goálpára	...	1	...	2	1	...	...	1	...	1	...	..	1	..	2	7	34	217	2	..	...	2	...
5	Kámrúp	1	2	...	6	1	...	1	...	1	1	...	...	...	1	2	7	30	252	2	...	...	2	...
6	Khási Hills	...	1	...	5	...	...	..	...	...	...	...	...	..	...	1	4	14	159	1	...	...	...	...
7	Lakhimpur	...	1	1	2	1	...	1	...	...	1	...	—	1	...	2	5	13	107	2	...	...	2	...
8	Nága Hills	...	...	...	...	...	...	...	...	..	1	...	...	...	...	...	1	1	11	...	...	...	...	...
9	Nowgong	...	1	1	2	..	...	...	1	...	...	...	...	...	1	1	4	14	128	2	1	...	2	...
10	Sibságar	..	1	1	2	2	...	1	..	...	2	..	...	1	...	3	5	27	197	2	..	...	...	...
11	Sylhet	1	3	...	7	4	2	1	...	1	4	1	1	1	...	6	17	78	495	5	1	15	...	2
	Total	3	13	4	37	10	2	6	2	2	14	1	1	4	5	20	62	259	1,872	20	2	15	8	2

in each District, included in the Budget Estimate for 1890-91.

11.—FOREST.										12.—REGISTRATION.			15.—POST OFFICE.						19A.—LAW AND JUSTICE—COURTS OF LAW.					
B.—ESTABLISHMENTS.													DISTRICT POST ESTABLISHMENTS.						LAW OFFICERS.	CIVIL AND SESSIONS COURTS.		CRIMINAL COURTS.		
OFFICERS.				SUBORDINATE FOREST AND DEPÔT ESTABLISHMENT.			OFFICE ESTABLISHMENT.			DISTRICT CHARGES.			LOCAL.						MOFUSIL ESTABT.	PROCESS-SERVING ESTABLISHMENT.		JUDICIAL ESTABLISHMENT.	PROCESS-SERVING ESTABLISHMENT.	
Conservator.	Deputy Conservators.	Assistant Conservators.	Sub-Assistant Conservators.	Rangers.	Foresters.	Guards.	Superintendent	Clerks.	Servants.	Special Sub-Registrars.	Clerks (below 200).	Servants.	Post Masters.	Clerks.	Servants.	Overseers.	Runners.	Delivery Peons.	Government Pleaders.	Nazirs (below 200).	Peons.	Clerks (below 200).	Process-servers (below 200).	Reference Number.
...	...	1	...	2	3	24	...	2	2	...	4	1	...	...	...	...	8	...	1	2	7	14	11	1
...	...	1	...	1	3	19	...	2	2	...	1	...	2	...	...	1	14	2	...	1	6	9	5	2
...	...	1	1	2	4	36	...	2	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
...	1	...	...	1	3	29	..	2	2	...	1	...	4	...	...	2	44	5	...	1	11	10	3	4
...	1	...	...	2	5	38	...	2	2	...	1	...	9	1	...	...	31	6	1	1	19	13	7	5
(a)1	...	(b)1	...	(b)1	1	13	...	(a)4	(c)6	...	...	...	...	...	...	...	...	...	...	...	3	...	...	6
...	1	...	...	1	7	32	...	2	2	...	1	...	4	...	...	...	16	4	...	1	10	11	5	7
...	...	...	...	(a)2	...	...	...	(b)2	...	...	...	...	...	...	...	...	...	...	...	...	...		...	8
...	...	...	1	...	2	18	...	2	2	...	1	...	6	...	...	1	9	6	...	1	30	14	6	9
...	1	...	...	2	2	29	...	2	2	...	3	...	5	...	...	...	6	4	1	1	6	10	11	10
...	...	...	1	...	6	32	...	2	2	5	20	5	29	2	2	4	156	27	1	8	215	7	25	11
1	4	4	3	14	36	270	(a)1	24	26	5	32	6	59	3	2	8	284	54	4	16	307	88	73	

LICE.

FORCE.			SPECIAL POLICE.																			
POLICE.			FRONTIER POLICE.																		CATTLE POUNDS.	
Hospital charges.			Officers.		Police Force.						Clerical and other Establishments.					Hospital charges.						
Allowances to Hospital Assistants.	Compounders and Dressers, &c.	Servants.	Commandants	Assistant Commandant	Subadárs.	Jemadárs.	Havildars. (d)	Sepahis.	Kuki Scouts.	Buglers.	Clerks.	Servants.	Boat Establishment.	Elephant and Mule Establishments.	Blacksmiths.	Hospital Assistants.	Allowances to ditto.	Compounders and Dressers, &c.	Servants.	Pound Clerk.	Pound-keepers and Herdsmen.	Reference Number.
1	...	...	1	...	3	14	73	708	6	4	2	6	3	9	3	4	..	2	3	...	34	1
1	...	2	...	...	...	1	6	59	...	1	...	...	...	4	...	1	...	...	...	...	38	2
...	...	...	1	..	2	5	20	244	...	...	...	...	...	4	...	...	1	1	2	...	5	3
1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26	4
1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	36	5
...	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	6
...	...	...	1	...	2	10	66	671	...	1	2	2	...	18	...	2	3	2	2	...	24	7
...	...	...	1	1	4	10	52	592	11	6	2	1	...	...	1	1	1	1	3	...	3	8
...	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	36	9
1	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	64	10
1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	98	11
6	5	14	4	1	11	40	217	2,274	17	12	6	9	3	35	4	8	5	6	10	1	366	

(a) Attached to the division "Direction"
(b) Ditto "Working Plans"
(c) Of these, 4 belong to "Direction" and 2 to "Working Plans."
(d) Exclusive of Havildars and Native Adjutants drawing allowances.

Statement showing the numerical strength of the Sanctioned Establishments, &c.—contd.

Reference Number.	Districts.	22.—EDUCATION. Inspection, Provincial. Officers. Deputy Inspectors.	Sub-Inspectors.	Establ. Clerks (below 200).	Servants.	Government Schools, General, Provincial. Secondary Schools for Boys and Girls (English and Vernacular). High Schools. Head Masters (200 & over)	Head Masters & others (below 200).	Servants.	Middle Schools. Head Masters & others.	Servants.	Primary Schools for Boys & Girls. Masters, &c.	Govt. Schools, Special. Training Schools, Provincial. Masters & others (below 200).	Servants.	23.—ECCLESIASTICAL. Ecclesiastical Establishments. Church of England. Chaplain & Ministers of the Additional Clergy Society & others.	Servants.	Cemetery Establishments. Care-takers.	24.—MEDICAL. Medical Establishment. District Medical Officers. Officers. Surgns. Major & Surgns.	Uncovd. Medical Officers.	Assistant Surgeon.	Hospital Assistants.	Establ. Compounders & Dressers.	Clerks.	Servants.	Reserve Medical Subordinates. Hospital Assistants.	Hospitals and Dispensaries. Mofussil Hospitals and Dispensaries. Provincial. Assistant Surgeons.	Hospital Assistants.	Compounders & Dressers.	Servants.	Local. Native Doctor.	Hospital Assistants.	Allowces. to Hosp. Asts.	Compounder & Dresser.	Clerk (below 200).	Servants.	Reference Number.
1	Cachar	...	2	...	2	..	9	7	6	2	...	...	...	1	1	1	...	1	...	2	..	1	1	1	1	...	...	2	...	1	...	...	1	8	1
2	Darrang	1	2	1	4	..	8	4	10	2	...	2	1	1	1	2	1(c)	...	...	1	...	1	...	1	...	1	...	...	...	1	...	1	...	2	2
3	Gáro Hills	...	1	...	1	...	...	...	...	...	5	...	...	...	...	...	...	1	...	...	...	...	...	..	...	1	1	4	...	...	...	...	...	...	3
4	Goálpára	...	2	...	2	...	8	4	5	1	...	..	...	...	...	2	1	..		1	1	1	1	1	...	9	...	...	...	1	...	...	...	..	4
5	Kámrúp	1	3	1	5	1	12	5	19	5	...	4	3	1 (b)	2	2	1(c)	.	...	1	...	1	1	2	...	3	...	...	...	...	...	...	...	...	5
6	Khási Hills	...	2	...	2	...	6	1	...	...	...	3(a)	1				1(c)	...	...	1	1	...	1	1	1	1	...	...	...	...	...	...	...	...	6
7	Lakhimpur	...	2	...	2	...	11	4	9	2	...	2	1	1	1	1	1	...	..	1	...	1	..	1	1	—	...	...	...	1	...	...	...	4	7
8	Nága Hills	.	...	...	...	...	2	1	...	...	8	...	...	...	...	...	...	...	1	2	1	...	1	1	...	1	2	3	..	...	...	...	...	...	8
9	Nowgong	...	2	...	2	1	8	2	7	1	...	...	...	...	...	1	...	1	...	...	...	1	...	...	...	3	...	...	...	1	..	...	...	3	9
10	Sibságar	1	3	1	5	...	18	7	7	1	...	2	1	1	...	3	1	...	...	2	...	1	...	1	...	1	...	...	...	3	...	...	...	6	10
11	Sylhet	1	5	1	7	1	13	5	9	3	...	...	...	1	1	1	1	...	..	4	...	1	...	2	...	12	...	...	1	...	4	..	...	9	11
	Total	4	24	4	32	3	95	40	72	17	13	13	7	6	6	13	7	3	1	15	3	8	5	11	3	32	3	9	1	8	4	1	1	32	

Reference Number.	Districts.	24.—MEDICAL.—contd. Sanitation and Vaccination. Provincial. Superintendents.	Vaccinators.	Clerks (below 200).	Hospital Assistant.	Servant.	Local. Superintendents.	Vaccinators.	25.—POLITICAL. Political Agents. Other Political Agencies. Political Officer.	Clerks (below 200).	Servants.	26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS. Veterinary Charges. Bull and Stallion charges. Bull-keepers.	Registration of River-borne Traffic. Traffic Registrars.	Peons.	Boat Establishment.	Provl. Statistics. District Establishment. Establishment for Trade Statistics.	Inland Labour Transport. Officers. Inspectors (allowance).	Embarkation Agents.	Medical Officers.	Establishment. Clerks (below 200).	Servants.	32.—MISCELLANEOUS. Petty Establishments. Provincial. Circuit & Sessions Houses. Establishment.	Staging Bungalows, &c. Establishment.	Local. Inspection Bungalows, &c. Establishment.	Reference Number.
1	Cachar	1	3	...	...	..	...	7	...	1	4	...	...	...	...	1	1	1	1(d)	3	...	4	3	17	1
2	Darrang	...	4	...	...	...	1	12	...	...	...	1	...	...	...	...	1	...	...	2	1	2	13	30	2
3	Gáro Hills	...	7	...	...	...	...	...	...	...	...	...	...	..	...	...	..	...	...	...	...	...	...	...	3
4	Goálpára	...	1	...	...	...	1	12	...	...	...	...	3	2	2	...	...	1	1(e)	2	1	4	6	29	4
5	Kámrúp	...	4	...	...	...	1	11	...	...	...	1	...	...	...	...	1	...	...	1	...	4	4	28	5
6	Khási Hills	...	2	4	1	5	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	1	31	...	6
7	Lakhimpur	...	4	...	...	...	...	7	1	2	14	...	...	...	...	...	1	...	...	2	1	2	9	24	7
8	Munipur	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
9	Nága Hills	...	1	...	...	...	...	...	...	...	23	...	...	...	...	...	...	...	...	...	...	...	...	...	9
10	Nowgong	1	3	...	...	...	...	9	...	...	...	1	...	..	...	...	...	...	...	1	...	2	6	21	10
11	Sibságar	1	3	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...	...	3	2	4	23	19	11
12	Sylhet	2	10	..	...	...	3	21	...	...	...	...	1	2	4	6	...	...	...	4	...	1	18	17	12
	Total	5	43	4	1	5	6	93	1	3	41	3	4	4	6	7	4	2	2	18	5	24	113	185	

(a) Includes 1 Head Master on 200. (b) Chaplain. (c) Surgeon Major.
(d) Assistant Surgeon drawing allowances. (e) Assistant Surgeon.

GOVERNMENT OF BENGAL.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1890-91.

GOVERNMENT

CIVIL BUDGET ESTIMATE

General Abstract of

Revenue & Receipts.	References to Detailed Estimate.	Budget, 1890-91.				Revised, 1889-90.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL HEADS.										
I.—Land Revenue	6	2,95,17,000	87,62,000	...	3,82,79,000	2,84,66,000	1,01,84,000	...	3,86,50,000	1
II.—Opium . .	6	6,10,40,000	...	...	6,10,40,000	6,53,81,000	...	...	6,53,81,000	2
III.—Salt . .	7	2,25,00,000	1,00,000	...	2,26,00,000	2,23,82,000	1,18,000	...	2,25,00,000	3
IV.—Stamps . .	7	35,50,000	1,06,50,000	...	1,42,00,000	35,50,000	1,06,50,000	...	1,42,00,000	4
V.—Excise . .	7	76,50,000	25,50,000	...	1,02,00,000	76,50,000	25,50,000	...	1,02,00,000	5
VI.—Provincial Rates .	7	...	42,95,000	37,00,000	79,95,000	...	43,00,000	37,00,000	80,00,000	6
VII.—Customs .	8	43,00,000	50,000	...	43,50,000	39,50,000	50,000	...	40,00,000	7
VIII.—Assessed Taxes	8	20,25,000	20,25,000	...	40,50,000	20,25,000	20,25,000	...	40,50,000	8
IX.—Forest . .	8	3,85,000	3,85,000	...	7,70,000	3,65,000	3,65,000	...	7,30,000	9
X.—Registration .	9	5,75,000	5,75,000	...	11,50,000	5,88,000	5,87,000	...	11,75,000	10
XII.—Interest .	9	12,57,000	1,59,000	50,000	14,66,000	10,97,000	1,15,000	50,000	12,62,000	11
XIII.—Post Office .	10	...	...	16,000	16,000	...	...	15,000	15,000	12
XVIA.—Law and Justice—Courts of Law .	10	...	7,84,000	...	7,84,000	...	7,90,000	...	7,90,000	13
XVIB.—Law and Justice—Jails .	10	...	8,37,000	...	8,37,000	...	7,45,000	...	7,45,000	14
XVII.—Police . .	11	...	4,34,000	4,10,000	8,44,000	...	4,06,000	4,10,000	8,16,000	15
XVIII.—Marine . .	11	...	8,76,000	...	8,76,000	...	8,60,000	...	8,60,000	16
XIX.—Education .	11	...	5,69,000	30,000	5,99,000	...	5,70,000	30,000	6,00,000	17
XX.—Medical .	12	...	1,40,000	10,000	1,50,000	...	1,36,000	10,000	1,46,000	18
XXI.—Scientific and other Minor Departments	12	...	1,41,000	25,000	1,66,000	...	1,76,000	25,000	2,01,000	19
XXII.—Receipts in aid of Superannuation, &c.	12	1,80,000	56,000	...	2,36,000	1,79,000	46,000	...	2,25,000	20
XXIII.—Stationery and Printing .	12	48,000	1,65,000	...	2,13,000	55,000	1,60,000	...	2,15,000	21
XXV.—Miscellaneous	13	1,55,000	7,71,000	2,40,000	11,66,000	1,65,000	8,28,000	2,40,000	12,33,000	22
XXX.—Irrigation—Minor Works and Navigation . .	14	...	1,02,000	...	1,02,000	...	1,03,000	...	1,03,000	23
XXXII.—Civil Works .	14	...	2,29,000	4,30,000	6,59,000	...	3,00,000	4,30,000	7,30,000	24
Total Civil Heads .		13,31,82,000	3,46,55,000	49,11,000	17,27,48,000	13,58,53,000	3,60,64,000	49,10,000	17,68,27,000	25
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
VIII.—Assessed Taxes .		...	...	...	...	...	...	...	...	26
XIII.—Post Office . .		...	...	...	...	...	...	...	...	27
XIV.—Telegraph . .		...	1,000	...	1,000	...	1,000	...	1,000	28
XXVI.—State Rys. (Gross Receipts) . .		24,35,000	1,27,01,000	...	1,51,36,000	24,14,000	1,26,01,000	...	1,50,15,000	29
XXIX.—Irrigation—Major Works: Direct Receipts .		...	14,50,000	...	14,50,000	...	14,44,000	...	14,44,000	30
XXX.—Irrigation—Minor Works and Navigation . . .		...	8,32,000	...	8,32,000	...	8,00,000	...	8,00,000	31
XXXI.—Military Works .		...	...	...	...	...	...	...	...	32
XXXII.—Civil Works . .		...	1,50,000	...	1,50,000	3,60,000	2,42,000	...	6,02,000	33
Total Deptl. Heads . .		24,35,000	1,51,34,000	...	1,75,69,000	27,74,000	1,50,88,000	...	1,78,62,000	34
TOTAL REVE. & RECEIPTS		13,56,17,000	4,97,89,000	49,11,000	19,03,17,000	13,86,27,000	5,11,52,000	49,10,000	19,46,89,000	35

(a) These totals do not include Departmental figures under Assessed

Net Decrease of Revenue and Receipts

FOR THE YEAR 1890-91.

REVENUE AND RECEIPTS.

No. of Item.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,93,36,000	87,64,000	...	3,81,00,000	2,82,87,523	90,85,937	...	3,73,73,460	...	3,71,000
2	6,16,10,000	...	...	6,16,10,000	6,44,52,419	...	...	6,44,52,419	...	43,41,000
3	2,30,97,000	83,000	...	2,31,80,000	2,27,28,687	88,195	...	2,28,16,882	1,00,000	...
4	35,50,000	1,06,50,000	...	1,42,00,000	34,59,746	1,03,79,239	...	1,38,38,985	...	...
5	78,75,000	26,25,000	...	1,05,00,000	81,68,728	27,22,910	...	1,08,91,638	...	...
6	...	42,27,000	37,00,000	79,27,000	...	41,56,323	37,97,974	79,54,297	...	5,000
7	42,00,000	59,000	...	42,59,000	38,70,649	46,891	...	39,17,540	3,50,000	...
8	19,50,000	19,50,000	...	39,00,000	19,55,698	19,55,698	...	39,11,396	...	...
9	3,45,000	3,45,000	...	6,90,000	3,38,453	3,38,454	...	6,76,907	40,000	...
10	5,50,000	5,50,000	...	11,00,000	5,46,772	5,46,772	...	10,93,544	...	25,000
11	10,60,000	1,62,000	50,000	12,72,000	9,21,101	97,383	56,726	10,75,210	2,04,000	...
12	...	...	17,000	17,000	...	...	13,959	13,959	1,000	...
13	...	7,75,000	...	7,75,000	...	7,89,538	...	7,89,538	...	6,000
14	...	7,45,000	...	7,45,000	...	7,75,021	...	7,75,021	92,000	...
15	...	4,06,000	3,77,000	7,83,000	...	3,38,197	4,31,970	7,70,167	28,000	...
16	...	8,90,000	...	8,90,000	...	9,11,733	...	9,11,733	16,000	...
17	...	5,47,000	30,000	5,77,000	...	6,11,884	30,312	6,42,196	...	1,000
18	...	1,44,000	5,000	1,49,000	...	1,36,165	10,882	1,47,047	4,000	...
19	...	1,76,000	25,000	2,01,000	...	1,65,154	25,041	1,90,195	...	35,000
20	1,79,000	46,000	...	2,25,000	1,89,877	48,849	...	2,38,726	11,000	...
21	45,000	1,65,000	...	2,10,000	46,997	1,75,073	...	2,22,070	...	2,000
22	1,10,000	7,61,000	2,40,000	11,11,000	1,51,232	8,34,785	2,20,553	12,06,570	...	67,000
23	...	1,03,000	...	1,03,000	...	1,02,154	...	1,02,154	...	1,000
24	...	2,31,000	4,51,000	6,82,000	...	2,74,564	4,36,032	7,10,596	...	71,000
25	13,39,07,000	3,44,04,000	48,95,000	17,32,06,000	13,51,17,882	3,45,80,919	50,23,449	17,47,22,250	8,46,000	49,25,000
26	...	...	..	...	*96,238*	...	...	*96,238*	...	...
27	...	...	...	...	*25,72,730*	...	...	*25,72,730*	...	...
28	...	1,000	...	1,000	...	926	...	926	...	...
29	19,40,000	1,18,76,000	...	1,38,16,000	20,07,995	1,17,33,869	...	1,37,41,864	1,21,000	...
30	...	13,58,000	...	13,58,000	...	13,94,369	...	13,94,369	6,000	...
31	...	9,00,000	...	9,00,000	...	8,67,844	...	8,67,844	32,000	...
32	2,000	...	...	2,000	2,102	...	...	2,102	...	...
33	1,000	3,75,000	...	3,76,000	1,136	2,00,076	...	2,01,212	...	4,52,000
34	19,43,000	1,45,10,000	...	1,64,53,000	(a)20,11,233	1,41,97,084	...	(a)1,62,08,317	1,59,000	4,52,000
35	13,58,50,000	4,89,14,000	48,95,000	18,96,59,000	13,71,29,115	4,87,78,003	50,23,449	19,09,30,567	10,05,000	53,77,000
									43,72,000	

Taxes and Post Office, which are shown in the Estimates under "India General."

in 1890-91, ₹43,72,000.

GOVERNMENT

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1890-91. Imperial.	Provincial	Local.	Total.	Revised, 1889-90. Imperial	Provincial.	Local.	Total.	No. of Line.
CIVIL HEADS	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	15	4,61,000	1,39,000	30,000	6,30,000	4,41,000	1,38,000	30,000	6,09,000	1
2.—Assignments and Compensations	16	1,30,000	1,53,000	...	2,83,000	1,28,000	1,54,000	...	2,82,000	2
3.—Land Revenue	16	...	36,39,000	...	36,39,000	...	35,36,000	...	35,36,000	3
4.—Opium	22	2,30,00,000	...	...	2,30,00,000	1,65,00,000	...	...	1,65,00,000	4
5.—Salt	25	...	66,000	...	66,000	...	89,000	...	89,000	5
6.—Stamps	26	1,31,000	3,94,000	...	5,25,000	1,29,000	3,88,000	...	5,17,000	6
7.—Excise	27	4,64,000	1,55,000	...	6,19,000	4,01,000	1,34,000	...	5,35,000	7
8.—Provincial Rates	29	...	3,15,000	10,000	3,25,000	...	3,35,000	10,000	3,45,000	8
9.—Customs	29	...	5,50,000	...	5,50,000	...	5,35,000	...	5,35,000	9
10.—Assessed Taxes	34	96,000	96,000	...	1,92,000	81,000	81,000	...	1,62,000	10
11.—Forest	34	2,29,000	2,30,000	...	4,59,000	2,05,000	2,05,000	...	4,10,000	11
12.—Registration	35	3,11,000	3,11,000	...	6,22,000	3,15,000	3,15,000	...	6,30,000	12
13.—Interest on Ordinary Debt	37	...	1,08,000	...	1,08,000	...	75,000	...	75,000	13
14.—Interest on other Obligations	37	1,28,000	...	...	1,28,000	1,19,000	...	...	1,19,000	14
15.—Post Office	37	...	...	3,75,000	3,75,000	...	...	3,70,000	3,70,000	15
18.—Genl. Admn.	38	2,63,000	15,63,000	2,50,000	20,76,000	2,72,000	15,93,000	2,50,000	21,15,000	16
19A.—Law and Justice—Courts of Law	43	...	82,63,000	...	82,63,000	...	81,30,000	...	81,30,000	17
19B.—Law and Justice—Jails	52	...	18,89,000	...	18,89,000	...	18,20,000	...	18,20,000	18
20.—Police	57	30,000	52,01,000	19,000	52,50,000	30,000	53,12,000	19,000	53,61,000	19
21.—Marine	67	...	8,86,000	...	8,86,000	...	11,48,000	...	11,48,000	20
22.—Education	71	...	24,67,000	10,30,000	34,97,000	...	24,40,000	10,30,000	34,70,000	21
23.—Ecclesiastical	86	1,78,000	...	...	1,78,000	1,65,000	...	...	1,65,000	22
24.—Medical	87	...	15,11,000	26,000	15,37,000	...	15,22,000	26,000	15,48,000	23
25.—Political	94	23,000	20,000	...	43,000	79,000	24,000	...	1,03,000	24
26.—Scientific and other Minor Departments	95	1,56,000	2,98,000	27,000	4,81,000	6,000	3,05,000	27,000	3,38,000	25
27.—Territorial and Political Pensions	100	12,36,000	...	...	12,36,000	12,85,000	...	...	12,85,000	26
28.—Civil Furlough and Absentee Allowances	102	7,000	...	...	7,000	5,000	...	...	5,000	27
29.—Superannuation Allowances and Pensions	102	3,000	14,47,000	4,000	14,54,000	3,000	14,35,000	4,000	14,42,000	28
30.—Stationery and Printing	103	14,96,000	10,31,000	40,000	25,67,000	12,55,000	10,13,000	40,000	23,08,000	29
32.—Miscellaneous	106	31,000	2,46,000	40,000	3,17,000	31,000	2,19,000	40,000	2,90,000	30
33.—Famine Relief	107	...	1,00,000	...	1,00,000	...	3,75,000	1,25,000	5,00,000	31
38.—State Rys. Interest on Debt	107	...	35,75,000	...	35,75,000	...	34,41,000	...	34,41,000	32
42.—Irrigation—Interest on Debt	108	...	23,87,000	...	23,87,000	...	23,65,000	...	23,65,000	33
43.—Irrigation—Minor Works and Navgn.	108	...	2,000	...	2,000	...	2,000	...	2,000	34
45.—Civil Works	108	...	88,000	37,00,000	37,88,000	...	60,000	37,00,000	37,60,000	35
		2,83,73,000	3,71,30,000	55,51,000	7,10,54,000	2,14,50,000	3,71,89,000	56,71,000	6,43,10,000	36
Add—Provincial and Local Surpluses		...	...	1,90,000	1,90,000	...	8,88,000	39,000	9,27,000	37
Deduct—Provincial and Local Deficits		...	5,00,000	...	5,00,000	...	...	...	...	38
Total Civil Heads		2,83,73,000	3,66,30,000	57,41,000	7,07,44,000	2,14,50,000	3,80,77,000	57,10,000	6,52,37,000	39
DEPARTMENTAL HEADS. For Details, see separate Estimates.										
10.—Assessed Taxes		...	...	...	...	...	...	...	...	40
15.—Post Office		...	...	...	...	...	...	...	...	41
16.—Telegraph		...	1,000	...	1,000	...	1,000	...	1,000	42
37.—Constn. of Rys. (charged against Revenue)		...	25,000	...	25,000	...	—2,000	...	—2,000	43
38.—State Railways: Working Expenses		7,85,000	61,80,000	...	69,65,000	7,16,000	60,81,000	...	67,97,000	44
39.—Guaranteed Companies: Surplus Profits, &c.		1,25,000	...	...	1,25,000	1,25,000	...	...	1,25,000	45
40.—Subsidized Companies: Land, &c.		1,80,000	5,000	...	1,85,000	1,78,000	1,000	...	1,79,000	46
41.—Miscellaneous Railway Expenditure		1,29,000	69,000	...	1,98,000	2,39,000	83,000	...	3,22,000	47
42.—Irrigation—Major Works Working Expenses		...	14,19,000	...	14,19,000	...	14,37,000	...	14,37,000	48
43.—Irrigation—Minor Works and Navigation		...	17,33,000	...	17,33,000	...	16,96,000	...	16,96,000	49
44.—Military Works		45,000	...	...	45,000	24,000	...	...	24,000	50
45.—Civil Works		8,59,000	28,97,000	...	37,56,000	5,57,000	29,78,000	...	35,35,000	51
Total Deptl. Heads		21,23,000	1,23,29,000	...	1,44,52,000	18,39,000	1,22,75,000	...	1,41,14,000	52
TOTAL EXPENDITURE		3,04,96,000	4,89,59,000	57,41,000	8,51,96,000	2,32,89,000	5,03,52,000	57,10,000	7,93,51,000	53

(a) These totals do not include Departmental figures under Assessed Taxes

Net Increase of Expenditure

The following is the estimated cost of collecting

Land Revenue . 9·506 per cent.

Opium . . . 37·68 ,,

FOR THE YEAR 1890-91.

OF EXPENDITURE.

No. of Item.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,48,000	1,62,000	30,000	6,40,000	4,75,782	1,40,156	1,29,939	7,45,877	21,000	...
2	1,28,000	1,54,000	...	2,82,000	1,18,322	1,39,300	...	2,57,622	1,000	...
3	...	35,94,000	...	35,94,000	...	35,13,059	...	35,13,059	1,03,000	...
4	2,35,88,000	...	...	2,35,88,000	2,59,28,179	...	...	2,59,28,179	65,00,000	...
5	...	22,000	...	22,000	...	21,223	...	21,223	...	23,000
6	1,24,000	3,71,000	...	4,95,000	1,23,444	3,70,334	...	4,93,778	8,000	...
7	3,75,000	1,25,000	...	5,00,000	3,25,805	1,08,602	...	4,34,407	84,000	...
8	...	3,18,000	5,000	3,23,000	...	3,17,410	5,953	3,23,363	...	20,000
9	...	5,48,000	...	5,48,000	...	5,24,020	...	5,24,020	15,000	...
10	84,000	84,000	...	1,68,000	74,865	74,865	...	1,49,730	30,000	...
11	2,14,000	2,15,000	...	4,29,000	1,88,101	1,88,102	...	3,76,203	49,000	...
12	3,08,000	3,07,000	...	6,15,000	2,99,729	2,99,730	...	5,99,459	...	8,000
13	...	81,000	...	81,000	5,499	45,802	...	51,301	33,000	...
14	1,15,000	4,000	...	1,19,000	1,21,925	...	...	1,21,925	9,000	...
15	...	...	3,65,000	3,65,000	...	...	3,63,545	3,63,545	5,000	...
16	2,70,000	15,60,000	2,50,000	20,80,000	2,63,525	15,71,095	2,55,705	20,90,325	...	39,000
17	...	81,13,000	...	81,13,000	...	81,01,736	...	81,01,736	1,33,000	...
18	...	16,49,000	...	16,49,000	...	17,95,795	...	17,95,795	69,000	...
19	30,000	51,99,000	17,000	52,46,000	31,371	48,34,099	18,685	48,84,155	...	1,11,000
20	...	9,82,000	...	9,82,000	...	10,71,198	...	10,71,198	...	2,02,000
21	...	24,73,000	11,00,000	35,73,000	...	24,58,200	10,30,919	34,89,119	27,000	...
22	1,85,000	...	..	1,85,000	1,76,823	...	...	1,76,823	13,000	...
23	...	15,02,000	12,000	15,14,000	...	14,87,730	26,253	15,13,983	...	11,000
24	13,000	20,000	...	33,000	58,790	24,462	...	83,252	...	60,000
25	6,000	3,05,000	27,000	3,38,000	...	3,10,050	25,834	3,35,884	1,43,000	...
26	11,08,000	...	...	11,08,000	10,23,278	...	...	10,23,278	...	49,000
27	7,000	...	...	7,000	6,541	...	...	6,541	2,000	...
28	5,000	13,70,000	4,000	13,79,000	2,803	13,70,007	3,658	13,76,468	12,000	...
29	9,25,000	10,48,000	32,000	20,05,000	9,24,053	10,21,438	44,423	19,89,914	2,59,000	...
30	31,000	1,99,000	52,000	2,82,000	28,094	2,40,632	37,759	3,06,485	27,000	...
31	...	2,00,000	...	2,00,000	...	54,338	21,064	75,402	...	4,00,000
32	...	34,13,000	...	34,13,000	...	32,61,382	...	32,61,382	1,34,000	...
33	...	23,71,000	...	23,71,000	...	23,39,849	...	23,39,849	22,000	...
34	...	2,000	...	2,000	...	1,911	...	1,911	...	...
35	...	59,000	35,00,000	35,59,000	...	1,19,658	37,25,976	38,45,634	28,000	...
36	2,79,64,000	3,64,50,000	53,94,000	6,98,08,000	3,01,76,929	3,58,06,183	56,89,713	7,16,72,825	77,27,000	9,83,000
37	...	...	74,000	74,000	...	...	83,920	83,920	...	7,37,000
38	...	*4,65,000*	...	*4,65,000*	...	*6,57,917*	...	*6,57,917*	*5,00,000*	...
39	2,79,64,000	3,59,85,000	54,68,000	6,94,17,000	3,01,76,929	3,51,48,266	57,73,633	7,10,98,828	72,27,000	17,20,000
40	...	...	...	...	*8*	...	...	*8*	...	...
41	...	...	...	...	*36,97,602*	...	...	*36,97,602*	...	...
42	...	1,000	...	1,000	...	884	...	884	...	...
43	...	*—2,000*	...	*—2,000*	...	*—10,803*	...	*—10,803*	27,000	...
44	7,00,000	60,46,000	..	67,46,000	7,49,329	59,49,007	...	66,98,336	1,68,000	...
45	1,40,000	...	...	1,40,000	1,19,239	...	...	1,19,239	...	...
46	1,79,000	3,000	...	1,82,000	1,36,320	*—366*	...	1,35,954	6,000	...
47	2,04,000	1,48,000	...	3,52,000	52,196	1,42,692	...	1,94,888	...	1,24,000
48	...	14,20,000	...	14,20,000	...	14,18,090	...	14,18,090	...	18,000
49	...	16,55,000	...	16,55,000	...	14,75,746	...	14,75,746	37,000	...
50	60,000	...	...	60,000	27,447	...	...	27,447	21,000	...
51	8,04,000	30,85,000	...	38,89,000	6,40,585	39,04,303	...	45,44,888	2,21,000	...
52	20,87,000	1,23,56,000	...	1,44,43,000	(a) 17,25,116	1,28,79,553	...	(a) 1,46,04,669	4,80,000	1,42,000
53	3,00,51,000	4,83,41,000	54,68,000	8,38,60,000	3,19,02,045	4,80,27,819	57,73,633	8,57,03,497	77,07,000	18,62,000
									58,45,000	

and Post Office, which are shown in the Estimates under "India General."

in 1890-91, ₹58,45,000

the under-mentioned Revenues :—

Salt . ·292 per cent. | Excise . 6·068 per cent.

Stamps 3·697 " | Customs . 12·643 "

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1890-91.

I.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
SHARED.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue - - - -	3,74,80,000	3,78,11,000	3,73,05,000	3,65,99,327
Sale of Government Estates - - -	20,000	17,000	17,000	20,923
Sale-proceeds of Waste Lands, and Redemption of Land Tax - - - -	20,000	25,000	25,000	21,786
Assessment of alienated lands less quit-rents -	78,000	78,000	(a)78,000	(a)78,360
Rent, &c., of Fisheries - - -	1,000	1,000	1,000	711
Miscellaneous - - - -	3,20,000	3,35,000	2,91,000	3,26,473
TOTAL SHARED -	3,79,19,000	3,82,67,000	3,77,17,000	3,70,47,580
IMPERIAL SHARE—(THREE-FOURTHS) - -	(b)2,95,17,000	(b)2,84,66,000	(b)2,93,36,000	(b)2,82,87,523
PROVINCIAL SHARE—(ONE-FOURTH) - -	(b)84,02,000	(b)98,01,000	(b)83,81,000	(b)87,60,057
10 per cent. on Collections from Govt. Estates -	3,60,000	3,83,000	3,83,000	3,25,880
TOTAL PROVINCIAL -	87,62,000	1,01,84,000	87,64,000	90,85,937
TOTAL -	3,82,79,000	3,86,50,000	3,81,00,000	3,73,73,460

(a) Shown under the old head Rent of Police Service Lands, &c., in the Accounts and Estimates of these years.
(b) Includes transfers.

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue—				
Fixed Collections - - -	3,47,75,000	3,51,56,000	3,46,50,000	3,44,38,681
Collections from Government Estates - -	30,27,000	30,00,000	30,00,000	24,56,465
Less—10 per cent. of the Collections, &c., wholly Provincial - - -	*3,60,000*	*3,83,000*	*3,83,000*	*3,25,880*
	26,67,000	26,17,000	26,17,000	21,30,585
Quit-rents of Tributary States - -	38,000	38,000	38,000	30,061
Total Ordinary Revenue -	3,74,80,000	3,78,11,000	3,73,05,000	3,65,99,327
Miscellaneous—				
Record Room Receipts - - -	2,000	2,000	2,000	2,128
Land Registration Fees - - -	3,000	5,000	3,000	2,077
Malikana Revenue - - -	1,18,000	1,18,000	1,18,000	1,13,807
Miscellaneous Receipts - - -	1,97,000	2,10,000	1,68,000	2,08,461
Total Miscellaneous -	3,20,000	3,35,000	2,91,000	3,26,473

II.—OPIUM.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Sale of Behar Opium - - -	6,04,20,000	6,47,36,000	6,09,90,000	3,19,51,185
Sale of Benares Opium - - -				3,18,88,795
Cost Price of Opium sold in Excise Department -	5,60,000	5,60,000	5,60,000	5,64,024
Miscellaneous—				
Opium supplied to the Medical Department -	10,000	10,000	12,000	10,393
" to Private Individuals -	...	1,000	...	971
Fines and Miscellaneous - - -	50,000	74,000	48,000	37,051
Total Miscellaneous -	60,000	85,000	60,000	48,415
TOTAL -	6,10,40,000	6,53,81,000	6,16,10,000	6,44,52,419

III.—SALT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs	Rs	Rs.	Rs
Imperial.				
Customs Duty on Salt - - -	2,25,00,000	2,23,82,000	2,30,97,000	2,27,28,687
Provincial.				
Rents of Warehouses - - - -	65,000	85,000	50,000	53,998
Fines and Forfeitures - - - -	..	...	...	20
Miscellaneous - - - -	35,000	33,000	33,000	34,177
Total Provincial -	1,00,000	1,18,000	83,000	88,195
TOTAL -	2,26,00,000	2,25,00,000	2,31,80,000	2,28,16,882

IV.—STAMPS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89
	Rs	Rs.	Rs	Rs.
Sale of General Stamps—				
One-anna stamps for Receipts and Cheques -	2,50,000	2,37,000	2,25,000	2,28,719
Bills of Exchange or Hoondies - -	1,20,000	1,20,000	1,06,000	1,11,754
Other General Stamps - - -	34,52,000	34,50,000	32,69,000	33,10,382
Total Sale of General Stamps -	38,22,000	38,07,000	36 00,000	36,50,855
Sale of Court-Fee Stamps - - -	1,00,75,000	1,00,75,000	1,03,05,000	99,00,217
Sale of Plain Paper to be used with Court-Fee Stamps - - - - -	1,88,000	1,95,000	1,85,000	1,87,896
Duty on Impressing Documents - -	82,000	90,000	75,000	69,513
Fines and Penalties - - - -	30,000	30,000	30,000	29,032
Miscellaneous - - - -	3,000	3,000	5,000	1,472
TOTAL -	1,42,00,000	1,42,00,000	1,42,00,000	1,38,38,985
Imperial Share—One-fourth -	35,50,000	35 50,000	35,50,000	34,59,746
Provincial Share—Three-fourths -	1,06,50,000	1,06,50,000	1,06,50,000	1,03,79,239

V.—EXCISE.

	Budget Estimate, 1890-91	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—				
License Fees - - - -	60,14,000	60,14,000	60,36,000	64,34,910
Distillery Fees - - - -	55,000	55,000	58,000	70,124
Still-head Duty - - - -	12,70,000	12,70,000	13,63,000	13,95,410
Farm of Drugs - - - -	12,50,000	12,50,000	14,32,000	13,87,822
Rent of Toddy Trees - - -	1,000	1,000	1,000	1,143
Total License and Distillery Fees, &c. -	85,90,000	85,90,000	88,90,000	92,89,409
Sale-proceeds of Excise Opium - -	16,02,000	16,02,000	16,02,000	15,97,650
Fines, Confiscations, and Miscellaneous - -	8,000	8,000	8,000	4,579
TOTAL -	1,02,00,000	1,02,00,000	1,05,00,000	1,08,91,638
Imperial Share—Three-fourths -	76,50,000	76 50,000	78,75,000	81,68,728
Provincial Share—One-fourth -	25,50,000	25,50,000	26,25,000	27,22,910

VI.—PROVINCIAL RATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
	Rs	Rs	Rs.	Rs.
Provincial.				
Rates and Cesses on Lands - - -	42,95,000	43,00,000	42,27,000	41,56,323
Local.				
Rates and Cesses on Lands - - -	37,00,000	37,00,000	37,00,000	37,97,974
Total -	79,95,000	80,00,000	79,27,000	79,54,297

VI. PROVINCIAL RATES—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89
	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands, Provincial—				
Public Works Cess under Act IX (B. C.), 1880 -	39,50,000	39,51,000	38,78,000	37,97,870
General Management of Wards' and Attached Estates—				
Rates levied for management of Wards' Estates	59,500	62,000	62,000	67,103
Four annas rate per cent. for Treasury establishment - - -	18,500	19,000	19,000	23,265
Proportion cost of establishment for collecting Cesses - - - -	2,67,000	2,68,000	2,68,000	2,68,085
Total Rates, &c., Provincial -	42,95,000	43,00,000	42,27,000	41,56,323
Rates and Cesses on Lands, Local—				
District Fund—				
Cess on Lands - - -	31,91,200	31,91,200	31,91,200	32,71,128
District Roads under Act IX (B. C.), 1880—				
Cess on Lands - - -	1,42,000	1,42,000	1,42,000	1,49,531
Cess on Mines, Railways, &c. - -	13,000	13,000	13,000	14,657
District Road Account—				
Cess on Lands, &c. - - -	3,800	3,800	3,800	3,706
Zemindaree Dák—				
Amount levied under Act VIII (B.C.) of 1862	3,50,000	3,50,000	3,50,000	3,58,952
Total Rates, &c., Local -	37,00,000	37,00,000	37,00,000	37,97,974

VII.—CUSTOMS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Sea Customs—Imports - - -	24,50,000	24,00,000	21,30,000	21,61,243
Sea Customs—Exports - - -	18,50,000	15,50,000	20,70,000	17,09,406
Total Imperial -	43,00,000	39,50,000	42,00,000	38,70,649
Provincial.				
Warehouse and Wharf Rent -	1,500	1,500	1,500	1,529
Miscellaneous—				
Fees for Registration of Cargo Boats - -	500	500	500	386
Other Items - - - -	48,000	48,000	57,000	44 976
Total Miscellaneous -	48,500	48,500	57,500	45,362
Total Provincial -	50,000	50,000	59,000	46,891
TOTAL -	43,50,000	40,00,000	42,59,000	39,17,540

VIII.—ASSESSED TAXES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Income Tax—	Rs.	Rs.	Rs.	Rs.
Deductions by Government from Salaries and Pensions, &c. - - - -	4,26,000	4,30,000		4,27,180
Deductions by Government from Interest on Government Securities - - -	15,000	15,000		14,599
Do. on account of Local Authority or Company	35,000	35,000		35,311
Ordinary Collections - - -	35,30,000	35,30,000		33,91,227
Penalties - - - -	32,000	30,000		31,223
Miscellaneous - - - -	12,000	10,000		11,856
TOTAL -	40,50,000	40,50,000	39,00,000	39,11,396
Imperial Share—One-half -	20,25,000	20,25 000	19,50,000	19,55,698
Provincial Share—One-half -	20,25 000	20,25,000	19,50,000	19,55,698

IX.—FOREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency - -	1,07,000	1,03,000	85,000	56,773
II.—Ditto by Consumers or Purchasers -	6,27,000	5,92,000	5,78,000	5,96,707
III.—Confiscated Drift and Waif Wood - -	13,500	13,500	12,000	7,260
Carried over .	7,47,500	7,08,500	6,75,000	6,60,740

IX.—FOREST—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward	7,47,500	7,08,500	6,75,000	6,60,740
V.—Miscellaneous :—				
a. Fines and Forfeitures	...	200	200	24
b. Refunds	2,000	2,000	2,000	2,619
c. Other Sources	20,500	19,300	12,800	13,524
Total Miscellaneous	22,500	21,500	15,000	16,167
TOTAL	7,70,000	7,30,000	6,90,000	6,76,907
IMPERIAL SHARE—ONE-HALF	3,85,000	3,65,000	3,45,000	3,38,453
PROVINCIAL SHARE—ONE-HALF	3,85,000	3,65,000	3,45,000	3,38,454

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency :—				
a. Timber	23,000	22,000	29,500	16,534
b. Firewood and Charcoal	62,000	66,600	41,000	36,395
c. Bamboos	11,400	13,800	13,000	3,211
e. Grass and other Minor Produce	600	600	1,500	633
Total Timber, &c., removed by Govt. Agency	1,07,000	1,03,000	85,000	56,773
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers :—				
a. Timber	8,400	4,500	9,500	3,894
b. Firewood and Charcoal	3,20,600	3,19,700	2,67,000	3,09,821
c. Bamboos	1,62,000	1,49,500	1,57,500	1,57,826
d. Grazing and Fodder Grass	43,900	32,200	47,500	37,969
e. Other Minor Produce	10,300	9,500	8,000	9,337
	81,800	76,600	88,500	77,860
Total Timber, &c., removed by Consumers, &c	6,27,000	5,92,000	5,78,000	5,96,707

X.—REGISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents	10,95,000	11,23,000	10,38,000	10,42,396
Fees for Copies of Registered Documents	25,000	22,000	25,000	22,606
Miscellaneous—				
Fees for searching Records	...	...		...
Collection under Act VI of 1882	30,000	30,000	37,000	28,542
Miscellaneous	...			
Total Miscellaneous	30,000	30,000	37,000	28,542
TOTAL	11,50,000	11,75,000	11,00,000	10,93,544
IMPERIAL SHARE—ONE-HALF	5,75,000	5,88,000	5,50,000	5,46,772
PROVINCIAL SHARE—ONE-HALF	5,75,000	5,87,000	5,50,000	5,46,772

XII.—INTEREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Interest on Loans to Presidency Corporations	12,56,000	10,95,000	10,58,000	9,19,407
Miscellaneous—				
On Law Charges	300	300	300	257
On other accounts	700	1,700	1,700	1,437
Total Miscellaneous	1,000	2,000	2,000	1,694
TOTAL IMPERIAL	12,57,000	10,97,000	10,60,000	9,21,101
Carried over	12,57,000	10,97,000	10,60,000	9,21,101

XII.—INTEREST—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward	12,57,000	10,97,000	10,60,000	9,21,101
Provincial.				
Interest on Loans to Municipal and other Corporations (excluding Presidency Corporations)	36,000	3,000	2,000	1,325
Interest on Advances to Cultivators	37,000	22,000	82,000	12,192
Ditto to Land Holders, &c.	5,000	...	..	345
Interest on Advances under Special Laws—Drainage and Embankment Advances	12,000	20,000	10,000	10,959
Interest on Government Securities	15,000	15,000	14,000	12,647
Miscellaneous	54,000	55,000	54,000	59,915
Total Provincial	1,59,000	1,15,000	1,62,000	97,383
Local.				
Miscellaneous	50,000	50,000	50,000	56,726
TOTAL	14,66,000	12,62,000	12,72,000	10,75,210

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Presidency Corporations—				
On Loans to Municipalities	2,53,500	2,63,600	2,63,200	2,70,331
On Port Fund Debt	79,500	79,425	79,425	79,425
On Port Trust Advances	1,90,800	1,96,600	1,96,600	2,02,239
On Kidderpore Dock-Works	7,32,200	5,55,375	5,18,775	3,67,412
Total Int. on Loans to Presy. Corporations	12,56,000	10,95,000	10,58,000	9,19,407
Interest on Advances to Cultivators—				
On Advances to Cultivators under the Land Improvement Act	37,000	22,000	35,000	12,142
On Famine Advances			47,000	50
Total Interest on Advances to Cultivators	37,000	22,000	82,000	12,192

XIII.—POST OFFICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Local.	Rs.	Rs.	Rs.	Rs.
District Post Collections—Zemindaree Dâk Receipts	16,000	15,000	17,000	13,959
TOTAL	16,000	15,000	17,000	13,959

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	29,000	28,000	28,000	30,721
Court Fees realised in Cash	20,000	17,000	22,000	18,933
General Fees, Fines and Forfeitures	7,00,000	7,07,000	6,90,000	7,03,659
Pleadership Examination Fees	20,000	20,000	20,000	20,580
Miscellaneous Fees and Fines	...	...	...	16
Miscellaneous	15,000	18,000	15,000	15,629
TOTAL	7,84,000	7,90,000	7,75,000	7,89,538

XVIB.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Jails	7,000	5,000	5,000	7,752
Jail Manufactures	8,30,000	7,40,000	7,40,000	7,67,269
TOTAL	8,37,000	7,45,000	7,45,000	7,75,021

XVII.—POLICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Police supplied to Railways	7,000	6,000	1,000	...
Police supplied to Municipal, Cantonment, and Town Funds	15,000	6,000	12,000	4,892
Police supplied to Public Departments, Private Companies and Persons	12,000	12,000	12,000	17,524
Presidency Police	75,000	40,000	75,000	...
Recoveries on account of Village Police	1,57,000	1,70,000	1,40,000	1,55,037
Cash Receipts under the Arms Act	3,000	1,000	6,000	86
Fees, Fines, and Forfeitures	62,000	63,000	57,000	66,911
Superannuation Receipts	3,000	3,000	3,000	2,982
Miscellaneous—				
Police Clothing	64,000	54,000	65,000	61,949
Recoveries from Frontier Police for Supplies	20,000	35,000	19,000	15,260
Miscellaneous	16,000	16,000	16,000	13,556
Total Miscellaneous	1,00,000	1,05,000	1,00,000	90,765
Total Provincial	4,34,000	4,06,000	4,06,000	3,38,197
Local.				
Fees, Fines, and Forfeitures—				
Cattle Pound Receipts	4,10,000	4,10,000	3,77,000	4,31,970
TOTAL	8,44,000	8,16,000	7,83,000	7,70,167

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Fees, Fines, and Forfeitures.	Rs.	Rs.	Rs.	Rs.
Fees, Fines, and Forfeitures, Provincial.				
Fees on Stray Cattle (Pound)	20,000	21,000	15,000	27,109
Sale-proceeds of Unclaimed Stray Cattle (Pound)	8,000	8,000	8,000	5,693
Steam Boiler Inspection Fees	31,000	31,000	31,000	32,738
Other Fees and Fines	2,000	2,000	2,000	1,363
Miscellaneous	1,000	1,000	1,000	8
Total Fees, Fines, and Forfeitures, Provincial	62,000	63,000	57,000	66,911
Fees, Fines, and Forfeitures, Local	4,10,000	4,10,000	3,77,000	4,31,970
Total Fees, Fines, and Forfeitures	4,72,000	4,73,000	4,34,000	4,98,881

XVIII.—MARINE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Vessels and Stores	1,000	2,000	2,000	22,741
Registration and other Fees	27,000	28,000	28,000	24,225
Pilotage Receipts	8,30,000	8,12,000	8,40,000	8,47,356
Miscellaneous—				
Deductions for Mess Money	13,000	13,000	14,000	12,870
Contribution to Life Boat Establishment, Goalundo	300	300	300	325
Other Items	4,700	4,700	5,700	4,216
Total Miscellaneous	18,000	18,000	20,000	17,411
TOTAL	8,76,000	8,60,000	8,90,000	9,11,733

XIX.—EDUCATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General	1,40,000	1,40,000	1,15,000	1,40,643
Fees, Government Colleges, Professional	28,000	28,000	25,000	28,921
Fees, Schools, General	3,34,000	3,35,000	3,32,000	3,35,479
Fees, Schools, Special	15,000	15,000	13,000	14,986
Contributions	18,000	20,000	22,000	20,166
Income from Endowments	5,000	2,000	5,000	1,875
Miscellaneous	29,000	30,000	35,000	69,814
Total Provincial	5,69,000	5,70,000	5,47,000	6,11,884
Local.				
Fees, Schools, General	18,000	19,000		18,524
Contributions	6,000	6,000		5,958
Income from Endowment	100	100		...
Miscellaneous	5,900	4,900		5,830
Total Local	30,000	30,000	30,000	30,312
TOTAL	5,99,000	6,00,000	5,77,000	6,42,196

XX.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Medical College Fees	25,000	25,000	25,000	23,388
Hospital Receipts	60,000	55,000	60,000	58,753
Lunatic Asylum Receipts	22,000	22,000	25,000	20,590
Contributions	30,000	30,000	30,000	30,000
Miscellaneous	3,000	4,000	4,000	3,434
Total Provincial	1,40,000	1,36,000	1,44,000	1,36,165
Local.				
Hospital Receipts	1,000	1,000		1,097
Income from Endowments	500	500		319
Contributions	6,000	6,000		5,604
Miscellaneous	2,500	2,500		3,862
Total Local	10,000	10,000	5,000	10,882
TOTAL	1,50,000	1,46,000	1,49,000	1,47,047

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts—				
Botanical Garden Receipts	1,500	1,500	1,500	1,517
Birch Hill Park at Darjeeling	1,500	1,500	1,500	912
Total Botanical, &c., Receipts	3,000	3,000	3,000	2,429
Chinchona Plantations	1,11,000	1,35,000	1,50,000	1,29,080
Receipts on account of Experimental Cultivation	...	...	...	
Receipts on account of Public Exhibitions and Fairs	1,000	1,000	1,000	8,934 858
Emigration Fees	25,000	35,000	20,000	23,514
Examination Fees	...	1,000	1,000	...
Miscellaneous	1,000	1,000	1,000	339
Total Provincial	1,41,000	1,76,000	1,76,000	1,65,154
Local.				
Inland Labour Transport Fees	25,000	25,000	25,000	25,041
TOTAL	1,66,000	2,01,000	2,01,000	1,90,195

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Subscriptions to the Military Orphan Fund	25,000	23,000	23,000	31,691
Subscriptions under the Indian Civil Service Family Pension Regulations	9,000	8,000	8,000	7,512
Subscriptions to the Bengal Civil Fund	1,46,000	1,48,000	1,48,000	1,50,561
" " Madras Civil Fund	...	...	...	113
Total Imperial	1,80,000	1,79,000	1,79,000	1,89,877
Provincial.				
Family Subscriptions of Native Members of the Covenanted Civil Service	1,000	1,000	1,000	1,129
Contributions for Pensions and Gratuities	55,000	45,000	45,000	47,720
Total Provincial	56,000	46,000	46,000	48,849
TOTAL	2,36,000	2,25,000	2,25,000	2,38,726

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts—				
Sale of Stationery to State Railways	48,000	55,000	45,000	46,997
Provincial.				
Stationery Receipts	34,000	32,000	25,000	33,295
Carried over	34,000	32,000	25,000	33,295

XXIII.—STATIONERY AND PRINTING—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL—Brought forward	34,000	32,000	25,000	33,295
Sale of Gazettes and other Publications—				
Gazettes	19,000	20,000	18,800	22,524
Indian Law Reports	35,000	30,000	30,000	27,605
Other Publications	28,000	30,000	36,200	42,968
Total Sale of Gazettes, &c.	82,000	80,000	85,000	93,097
Other Press Receipts	49,000	48,000	55,000	48,681
TOTAL PROVINCIAL	1,65,000	1,60,000	1,65,000	1,75,073
TOTAL	2,13,000	2,15,000	2,10,000	2,22,070

XXV.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Premium on Bills	55,000	50,000	50,000	57,261
Unclaimed Bills of Exchange of more than three years' standing	...	...	...	866
Recovery of Insurance and other charges on English Stores—				
One per cent. chargeable on Stores for Provincial and Local Funds, &c.	1,00,000	1,15,000	60,000	93,105
TOTAL IMPERIAL	1,55,000	1,65,000	1,10,000	1,51,232
PROVINCIAL.				
Unclaimed Deposits	3,60,000	3,50,000	3,50,000	4,26,487
Treasure Trove	...	...	...	114
Sale Proceeds of Durbar Presents	8,000	22,000	8,000	9,951
Sale of Old Stores and Materials	40,000	35,000	47,000	39,330
Sale of Land and Houses, &c.	1,000	2,000	1,000	1,678
Fees for Government Audits	30,000	33,000	68,000	24,205
Rents	22,000	21,000	21,000	21,466
Miscellaneous Fees, Fines, and Forfeitures	1,60,000	1,85,000	1,34,000	1,65,038
Miscellaneous	1,50,000	1,80,000	1,32,000	1,46,516
TOTAL PROVINCIAL	7,71,000	8,28,000	7,61,000	8,34,785
LOCAL.				
Rents	10,000	10,000	10,000	15,983
Miscellaneous Fees, Fines, and Forfeitures	80,000	80,000	80,000	79,723
Miscellaneous	1,50,000	1,50,000	1,50,000	1,24,847
TOTAL LOCAL	2,40,000	2,40,000	2,40,000	2,20,553
TOTAL	11,66,000	12,33,000	11,11,000	12,06,570

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Fees for Government Audits—	Rs.	Rs.	Rs.	Rs.
Commission on purchase and sale of Government Securities	...	...	..	185
Recoveries for Audit of Municipal accounts	30,000	33,000	68,000	24,020
Total Fees for Government Audits	30,000	33,000	68,000	24,205
Rents.				
RENTS, PROVINCIAL—				
Staging Bungalows (P. W. Fund)	9,000	8,000	8,000	8,803
Circuit House	7,000	7,000	7,000	6,166
Other Rents — Rent of Government Buildings not belonging to P. W. Department; Ditto of Lands ditto ditto; Other Rents	6,000	6,000	6,000	6,497
TOTAL RENTS, PROVINCIAL	22,000	21,000	21,000	21,466
RENTS, LOCAL—				
Serais and Staging Bungalows (District Road Fund)	4,000	4,000	4,000	4,635
Ditto ditto (District Road Account)	1,000	1,000	1,000	309
Ditto ditto (District Fund)	5,000	5,000	5,000	11,039
TOTAL RENTS, LOCAL	10,000	10,000	10,000	15,983
Total Rents	32,000	31,000	31,000	37,449

XXV.—MISCELLANEOUS—*continued.*

DETAILS—*contd.*	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous Fees, Fines, and Forfeitures.				
MISCELLANEOUS FEES, FINES, AND FORFEITURES, PROVL.				
Marriage Fees - - - -	100	100	100	17
Fees for Registering Copyrights - -	100	100	100	73
Fees for survey of Tea Lands - - -	23,000	35,000	8,000	23,344
Partition Fees - - - -	1,34,000	1,47,000	1,25,000	1,38,865
Other Items - - - -	2,800	2,800	800	2,739
TOTAL MISCELLANEOUS FEES, &c., PROVINCIAL -	1,60,000	1,85,000	1,34,000	1,65,038
MISCELLANEOUS FEES, FINES, AND FORFEITURES, LOCAL	80,000	80,000	80,000	79,723
Total Miscellaneous, Fees, &c. -	2,40,000	2,65,000	2,14,000	2,44,761
Miscellaneous.				
MISCELLANEOUS, PROVINCIAL—				
Fees and Fines of Revenue Courts - -	15,000	20,000	20,000	14,271
Cash Recoveries of service payments in previous years - - - -	7,000	9,000	7,000	5,341
Recoveries of Law Charges other than those in Pauper Suits - - - -	8,000	10,000	5,000	14,192
Recoveries from Local Funds towards cost of Controlling and Account Offices - -	98,000	1,10,000	80,000	95,589
Receipts of the Steamer "*Chaffinch*" in Chittagong - - - -	3,000	3,000	2,500	2,666
Value of Mathematical Stores returned -	1,000	1,000	1,000	560
Sundry Receipts—Circuit House - -	500	500	500	332
" General management of Wards' and Attached Estates -	...	...	...	17
" Encamping ground grazing -	500	500	500	302
Miscellaneous receipts on account of Public Works Cess under Act IX of 1880 (B.C.) -	500	2,000	500	1,262
Sale-proceeds of trees on Tea Lands - -	500	200	500	70
Other Items - - - -	16,000	23,800	14,500	11,914
TOTAL MISCELLANEOUS, PROVINCIAL -	1,50,000	1,80,000	1,32,000	1,46,516
MISCELLANEOUS, LOCAL—				
Sundry Receipts (District Road Fund) -	15,000	15,000	15,000	1,492
" (District Road Account) -	10,000	10,000	10,000	5,334
" (District Fund) - -	1,25,000	1,25,000	1,25,000	1,18,021
TOTAL MISCELLANEOUS, LOCAL -	1,50,000	1,50,000	1,50,000	1,24,847
Total Miscellaneous -	3,00,000	3,30,000	2,82,000	2,71,363

XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers—				
Recoveries on account of Zemindari Embankments under the Contract system - -	1,02,000	1,03,000	1,03,000	1,02,154
TOTAL -	1,02,000	1,03,000	1,03,000	1,02,154

XXXII.—CIVIL WORKS.

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers—				
Tolls on Ferries - - - -	2,26,000	2,97,000	2,28,000	2,72,213
Cemetery Receipts - - -	2,000	2,000	2,000	2,212
Miscellaneous - - - -	1,000	1,000	1,000	139
Total in Charge of Civil Officers, Provincial	2,29,000	3,00,000	2,31,000	2,74,564
LOCAL.				
In Charge of Civil Officers—				
Ferry Receipts - - - -				4,13,894
Road Tolls - - - -				10,560
Canal Tolls - - - -				11,578
Total in Charge of Civil Officers, Local -	4,30,000	4,30,000	4,51,000	4,36,032
TOTAL -	6,59,000	7,30,000	6,82,000	7,10,596

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1890-91.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Revenue Refunds - - - -	4,60,000	4,40,000	4,45,000	4,74,651
Drawbacks - - - - -	1,000	1,000	3,000	1,131
Total Imperial -	4,61,000	4 41,000	4,48,000	4,75,782
Provincial.				
Revenue Refunds - - - -	1,39,000	1,38,000	1,62,000	1,40,156
Local.				
Revenue Refunds - - - -	30,000	30,000	30,000	1,29,939
TOTAL -	6,30,000	6,09,000	6,40,000	7,45,877

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Revenue Refunds, Imperial.				
Imperial Heads.	Rs.	Rs.	Rs.	Rs.
Opium - - - - -	1,000	1,000	2,000	481
Salt - - - - -	2,30,000	2,20,000	2,20,000	2,26,413
Customs - - - - -	1,30,000	1,09,000	1,27,000	1,38,785
Total Imperial Heads -	3,61,000	3,30,000	3,49,000	3,65,679
Divided Heads, Imperial Share.				
Land Revenue - - - -	34,000	45,000	30,000	35,971
Stamps - - - -	31,000	29,000	36,000	30,481
Excise - - - - -	12,000	15,000	8,500	20,200
Assessed Taxes - - - -	20,500	20,000	20,000	20,708
Forest - - - - -	250	...	...	33
Registration - - - -	1,250	1,000	1,500	1,579
Total Divided Heads, Imperial Share -	99,000	1,10,000	96,000	1,08,972
Total Revenue Refunds, Imperial -	4,60,000	4,40,000	4,45,000	4,74,651
Revenue Refunds, Provincial.				
Provincial Heads.				
Provincial Rates - - - -	8,500	9,000	17,500	7,616
Customs (other than Export and Import Duty) -	500	1,000	500	54
Total Provincial Heads -	9,000	10,000	18,000	7,670
Divided Heads, Provincial Share.				
Land Revenue - - - -	11,000	15,000	10,000	11,991
Stamps - - - -	93,000	87,000	1,10,000	91,443
Excise - - - - -	4,000	5,000	2,500	6,733
Assessed Taxes - - - -	20,500	20,000	20,000	20,707
Forest - - - - -	250	...	...	33
Registration - - - -	1,250	1,000	1,500	1,579
Total Divided Heads, Provincial Share -	1,30,000	1,28,000	1,44,000	1,32,486
Total Revenue Refunds, Provincial -	1,39,000	1,38,000	1,62,000	1,40,156

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Pensions in lieu of resumed lands	11,000	11,000	11,200	7,288
Compensations	69,000	67,000	66,500	60,734
Miscellaneous	50,000	50,000	50,300	50,300
Total Imperial	1,30,000	1,28,000	1,28,000	1,18,322
Provincial.				
Malikana	1,53,000	1,54,000	1,54,000	1,39,300
TOTAL	2,83,000	2,82,000	2,82,000	2,57,622

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.				
Compensations.				
Sayer.	Rs.	Rs.	Rs.	Rs.
Compensation to Kissen Persaud Surma, *alias* Raja Baboo, on account of Jower Naraingunge in the name of Luckeenarain Thakoor	7,000	44,000	6,760	5,554
Compensations not exceeding Rs. 5,000 per annum	37,000		36,740	32,180
Total Sayer	44,000	44,000	43,500	37,734
Salt.				
Convention between the Board of Customs, Salt and Opium, and the Administrator of Chandernagore, dated 5th July 1839	20,000	20,000	20,000	20,000
Opium.				
Compensation payable under Convention with the French Government, dated 16th July 1884	5,000	3,000	3,000	3,000
Total Compensations	69,000	67,000	66,500	60,734
Miscellaneous—				
Compensation to Bhutan Government for resumption of Doars in Assam	50,000	50,000	50,000	50,000
Miscellaneous	...	...	300	300
Total Miscellaneous	50,000	50,000	50,300	50,300

3.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Charges of District Administration	28,85,000	28,30,000	28,87,800	28,32,555
Management of Government Estates	2,55,000	3,20,000	2,91,000	3,43,981
Survey and Settlement	4,23,000	3,12,000	3,41,000	2,69,393
Land Records and Agriculture	76,000	74,000	74,200	67,130
TOTAL	36,39,000	35,36,000	35,94,000	35,13,059

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Charges of District Administration.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		General Establishments.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Collectors and Magistrates—				
15	15	1st Grade (2,250)*	3,88,800	8,30,000	3,88,800	8,30,841
15	15	2nd „ (1,800)*	3,11,040		3,11,040	
7	7	3rd „ (1,500)*	1,20,960		1,20,960	
		Joint Magistrates and Deputy Collectors—				
23	23	1st Grade (900)*	2,38,464	2,22,000	2,38,464	2,22,247
12	12	2nd „ (700)*	96,768		96,768	
		Carried over	11,56,032	10,52,000	11,56,032	10,53,088

3.—LAND REVENUE—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration—*contd.*				
		GENERAL ESTABLISHMENTS—*contd.*				
		Salaries—Brought forward	11,56,032	10,52,000	11,56,032	10,53,088
		Assistant Magistrates and Collectors—				
50	36	1st Class (450 to 500)*	2,02,176	98,000	2,82,240	95,234
6	8	2nd „ (400)*	36,864		27,648	
12	12	Statutory Civilians (2-400, 10-320)	43,000	46,000	46,920	47,445
		Deputy Commissioners—				
2	2	1st Grade (1,833-5-4)*	44,000	1,45,000	43,120	1,45,854
3	3	2nd „ (1,666-10-8)*	58,400		59,200	
3	3	3rd „ (1,333-5-4)	47,360		47,360	
		Assistant Commissioners—				
3	3	1st Grade (800)	28,800	15,000	28,800	9,988
2	2	2nd „ (700)	16,800		16,800	
1	1	3rd „ (500)	6,000		6,000	
		Deputy Collectors and Deputy Magistrates (Uncovenanted)—				
7	7	1st Grade (800)	67,200	11,38,000	67,200	11,37,525
9	9	2nd „ (700)	75,600		75,600	
19	19	3rd „ (600)	1,36,800		1,36,800	
38	38	4th „ (500)	2,28,000		2,28,000	
64	64	5th „ (400)	3,07,200		3,07,200	
58	58	6th „ (300)	2,08,800		2,08,800	
37	37	7th „ (250)	1,11,000		1,11,000	
1	1	Sub-Assistant Commissioner (Singbhoom)	2,400	2,000	2,400	4,150
		Local Allowances (2 at 100 and 1 at 75)	3,300		3,300	...
			27,84,732		28,54,420	
		Deduct—Probable Savings	2,74,732		2,94,420	
		Total Salaries	25,10,000	24,96,000	25,60,000	24,93,284
		Deduct—Moiety transferred to "19 A—Law and Justice—Courts of Law, Criminal Courts"	12,55,000	12,48,000	12,80,000	12,46,642
		Total Salaries—Land Revenue Share	12,55,000	12,48,000	12,80,000	12,46,642
		Establishment.				
		Chief Office Establishment—				
1,177	1,178	Clerks (200 and over) / „ (less than 200)	5,58,604	5,46,000	5,55,974	5,45,619
496	496	Peons, Duftries and Servants	33,156	36,000	33,108	38,036
		Deputy Collectors' and Deputy Magistrates' Establishment—				
1,011	1,031	Clerks (less than 200)	3,35,966	3,10,000	3,29,948	3,09,075
591	594	Peons, Duftries and Servants	38,052	36,000	37,806	35,214
		Establishment not divisible	240	...	240	...
8	8	Boat Establishment	624	...	624	...
		Temporary Establishment	7,500	8,000	5,380	8,097
			9,74,142	9,36,000	9,63,080	9,36,041
		Deduct—Moiety of Establishment of Deputy Magistrates transferred to "19A—Law and Justice—Courts of Law, Criminal Courts"	1,87,009	1,73,000	1,83,877	1,72,144
		Total Establishment—Land Revenue Share	7,87,133	7,63,000	7,79,203	7,63,897
		Allowances.				
		Travelling Allowances of Officers	1,25,000	1,16,000	1,32,000	58,740
		Ditto of Establishment	17,000	16,000	16,961	16,469
		House Allowance	5,000	3,000	3,088	3,001
		Local Allowance	912		912	...
			1,47,912	1,35,000	1,52,961	
		Deduct—Moiety of Travelling and House Allowances of officers transferred to "19A—Law and Justice—Courts of Law, Criminal Courts"	65,000	59,500	67,544	...
		Total Allowances	82,912	75,500	85,417	78,210
		Carried over	21,25,045	20,86,500	21,44,620	20,88,749

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Charges of District Administration—*contd.*				
GENERAL ESTABLISHMENTS—Brought forward	21,25,045	20,86,500	21,44,620	20,88,749
Supplies and Services.				
Compensation for lands taken for public purposes	7,311			22,655
Petty Construction and Repairs	...			11,341
Value of Mathematical Stores	1,330			2,997
Do. Mint Stores	...			502
Charges for Remittance of Treasure	...			5,399
Do. Conducting Law Suits	...			22,847
Process-serving Charges	2,644			6,011
Remuneration to Copyists	33,512			36,248
Purchase of tents	8,000			...
Purchase and Keep of Elephant	7,660			1,095
Other Miscellaneous	...			404
Total Supplies and Services	60,457	2,74,500	2,58,000	1,09,499
Contingencies.				
Section-writing	1,533			...
Rents, Rates, and Taxes	23,711			32,984
Purchase of Books and Publications	330			128
Postage Charges				33,581
Telegram Charges				4,253
Purchase of Furniture				14,117
Repair of Furniture				2,242
Tour Charges	1,85,724			8,813
Hot and Cold Weather Charges				14,265
Purchase of Tents				6,206
Repair of Tents				1,841
Office Expenses and Miscellaneous				44,763
Total Contingencies	2,11,298			1,63,193
TOTAL GENERAL ESTABLISHMENTS—*Land Revenue Share*	23,96,800	23,61,000	24,02,620	23,61,441
SUB-DIVISIONAL ESTABLISHMENTS.				
Salaries.				
Numbers 1889-90: 78; 1890-91: 82 — Sub-Deputy Magistrates and Collectors (16—200, 23—175, 26—150, 17—100)	1,53,900	1,48,000	1,49,100	1,47,786
Establishment.				
Numbers 1889-90: 71; 1890-91: 71 — Kanungoes, Surveyors	48,000	46,000	48,000	46,180
Numbers 1889-90: 153; 1890-91: 176 — Chainmen and Measurers	24,420	14,000	24,420	13,818
Clerks and Servants	...		...	447
Total Establishment	72,420	60,000	72,420	60,445
	2,26,320	2,08,000	2,21,520	2,08,231
Deduct—Moiety of Salaries and Establishment transferred to "19A, Law and Justice—Courts of Law, Criminal Courts"	*1,13,160*	*1,04,000*	*1,10,760*	1,04,116
	1,13,160	1,04,000	1,10,760	1,04,115
Allowances.				
Travelling Allowances of Officers	7,000	7,000	12,000	6,978
Ditto of Establishment	4,000	4,000	8,000	4,074
Total Allowances	11,000	11,000	20,000	11,052
TOTAL SUB-DIVISIONAL ESTABLISHMENT—*Land Revenue Share*	1,24,160	1,15,000	1,30,760	1,15,167
PARTITION ESTABLISHMENT.				
Salaries.				
Deputy Collectors	19,872	18,000	19,200	17,712
Establishment.				
Clerks	22,000	17,000	15,000	22,432
Servants	2,500	2,000	1,500	2,305
Measuring Establishment	34,500	50,000	34,500	34,314
Total Establishment	59,000	69,000	51,000	59,051
Allowances.				
Travelling Allowance of Officers	3,000	3,000	3,000	3,361
Ditto of Establishment	1,000		2,000	
Total Allowances	4,000	3,000	5,000	3,361
Contingencies.				
Office Expenses and Miscellaneous	25,948	15,000	30,000	25,969
TOTAL PARTITION ESTABLISHMENT	1,08,820	1,05,000	1,05,200	1,06,093
Carried over	26,29,780	25,81,000	26,38,580	25,82,701

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration—*contd.*				
		Brought forward -	26,29,780	25,81,000	26,38,580	25,82,701
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
126	128	Nazirs - - -	44,742	48,000	44,166	46,313
1,299	1,303	Peons - - - -	98,520	97,000	98,784	97,072
		Extra Peons - - -	48,404	46,800	45,000	48,526
		Additional Establishment for Chittagong	1,596		...	...
		Total Establishment -	1,93,262	1,91,800	1,87,950	1,91,911
		Allowances.				
		Travelling Charges - - -	...	2,000	1,950	2,845
		Contingencies -	2,988	200	...	8
		TOTAL PROCESS-SERVING ESTABLISHMENT -	1,96,250	1,94,000	1,89,900	1,94,764
		RECORD ROOM (OR COPY-MAKING) ESTABLISHMENT—				
		Establishment - - - -	15,600	11,000	15,600	10,414
		Contingencies - - - -		4 000		4,192
		TOTAL RECORD-ROOM ESTABT. -	15,600	15,000	15,600	14,606
		SURVEY OF WASTE LAND.				
		Salaries.				
1	1	Sub-Deputy Collector (150) -	1,800	1,500	1,800	1,400
		Establishment.				
5	5	Clerks - - - -	2,940	2,500	2,820	2,919
4	6	Servants - - -	552	300	360	328
		Field Establishment - -	7,577	6,500	6,826	6,763
		Establishment for writing Jummabundee papers - - -	1,310	800	1,444	288
		Total Establishment -	12,379	10,100	11,450	10,298
		Allowances.				
		Travelling Allowances of Officers - -	630	400	630	538
		Ditto of Establishment -	300		300	
		Total Allowances -	930	400	930	538
		Contingencies.				
		Postage Charges - - -	15		15	...
		Office Expenses and Miscellaneous - -	1,726	2,000	1,405	2,023
		Total Contingencies -	1,741	2,000	1,420	2,023
		TOTAL SURVEY OF WASTE LAND -	16,850	14,000	15,600	14,259
		WARDS' ESTATES ESTABLISHMENT.				
		Establishment.				
64	62	Clerks - - - -	23,385	23,000	24,233	23,275
13	12	Servants - - -	876	1,000	879	1,064
		Temporary Establishment - -	...	...	...	50
		Total Establishment -	24,261	24,000	25,112	24,389
		Allowances.				
		Travelling Allowances - -	180	200	150	203
		Contingencies.				
		Postage Charges - - -	1,005	1,000	1,203	847
		Office Expenses and Miscellaneous - -	1,074	800	1,655	786
		Total Contingencies -	2,079	1,800	2,858	1,633
		TOTAL WARDS' ESTATES ESTABLISHMENT -	26,520	26,000	28,120	26,225
		Total Charges of District Administration - - -	28,85,000	28,30,000	28,87,800	28,32,555
		Management of Government Estates.				
		COLLECTION OF REVENUE.				
		Salaries.				
14		Deputy and Sub-Deputy Collectors -			19,980	6,002
		Establishment.				
232		Tehsildars and Mohurirs - -			77,922	25,204
76		Clerks - - -			22,572	63,727
567		Servants - - -			37,951	31,154
		Temporary Establishment - -			20,930	43,625
					1,59,375	
		Deduct—Probable Savings -			*30,890*	
		Total Establishment -			1,28,485	1,63,710
		Carried over -			1,48,465	1,69,712

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Management of Government Estates—*contd.*				
COLLECTION OF REVENUE—Brought forward -			1,48,465	1,69,712
Allowances.				
Commission on Collection of Rents - -			26,780	39,472
Travelling Allowances - - -			8,500	7,785
Total Allowances -			35,280	47,257
Contingencies.				
Office and Ground Rent - - -			875	8,761
Postage Charges - - -			1,500	1,563
Telegram Charges - - -			...	39
Contingencies - - - -			20,000	19,437
Total Contingencies -			22,375	29,800
ROAD AND PUBLIC WORKS CESSES (NET) PAYABLE BY GOVERNMENT AS HOLDERS - -			21,466	15,711
TOTAL COLLECTION OF REVENUE -			2,27,586	2,62,480
OUTLAY ON IMPROVEMENTS.				
Petty Construction and Repairs - -			7,850	21,452
Miscellaneous Public Improvement - -			55,564	60,049
TOTAL OUTLAY ON IMPROVEMENTS -			63,414	81,501
Total Management of Government Estates	(a) 2,55,000	(a) 3,20,000	2,91,000	3,43,981
Survey and Settlement.				
Numbers. 1889-90. 1890-91.				
SURVEY AND SETTLEMENT PARTIES.				
DEMARKATION SURVEY.				
Salaries.				
Assistant Superintendent or Deputy Collector - - -				2,300
Establishment.				
Clerks - - - -				441
Servants, Guards, Measurers and others -				44
Field Establishment - -				40
Temporary Establishment - -				152
Survey of Ghatwali land - -				32
Demarkation work in Muzafferpore -				709
Total Establishment -				
Allowances.				
Travelling Allowances - - -				898
Supplies and Services.				
Purchase of Tent - - -				
Boundary Pillars - - -				
Mathematical Stores - - -				2,000
Petty Constructions and Repairs - -				625
Total Supplies and Services -				2,625
Contingencies.				
Tour Charges - - - -				...
Postage Charges - - -				10
Purchase and Repair of Furniture - -				...
Office Expenses and Miscellaneous - -				1,108
Total Contingencies -				1,118
TOTAL DEMARKATION SURVEY -				7,650
Carried over -				7,650

(a) Details not available.

3.—LAND REVENUE—*continued*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Survey and Settlement—*contd.*				
Brought forward -				7,650
LAND SETTLEMENT CHARGES.				
Salaries.				
Settlement Officer - - - -				5,614
Deputy Collectors - - - -				1,674
Sub-Deputy Collectors - - -				4,273
Total Salaries -				11,561
Establishment.				
Establishment under Settlement Officer—				
Clerks (less than 200) - - -				15,266
Servants - - - -				2,681
Establishment under Deputy Collectors—				
Clerks (less than 200) - - -				3,622
Servants - - - -				721
Establishment under Sub-Deputy Collectors—				
Clerks (less than 200) - - -				3,264
Servants - - - -				1,532
Measuring Establishment - - -				5,531
Establishment for writing Jummabundee Papers -				899
Temporary Establishment - - -				15,365
				116
Total Establishment -				48,997
Allowances.				
Travelling Allowances of Officers - -				} 3,979
Ditto of Establishment -				
Total Allowances				3,979
Supplies and Services.				
Petty Construction and Repairs - -				
Value of Medical and other stores - -				
Keep of Elephant - - -				
Total Supplies and Services -				
Contingencies.				
Postage Charges - - -				79
Office Expenses and Miscellaneous - -				16,932
Total Contingencies -				17,011
TOTAL LAND SETTLEMENT CHARGES -	79,790	99,880	...	81,548
TOTAL SURVEY AND SETTLEMENT PARTIES -	79,790	99,880	52,500	89,198
PROFESSIONAL SURVEY PARTIES—				
Charges of Survey Parties transferred from India Estimate - - - -	3,22,810	2,11,870	2,74,790	1,80,195
	3,22,810	2,11,870	2,74,790	1,80,195
COST OF CADASTRAL MAPS TRANSFERRED FROM INDIA ESTIMATE - - - -	20,400	250	14,200	...
			3,41,490	
Deduct—For rounding -			*490*	
Total Survey and Settlement -	4,23,000	3,12,000	3,41,000	2,69,393
Land Records and Agriculture.				
LAND REGISTRATION.				
Salaries.				
Numbers. 1889-90: 5; 1890-91: 4 — Special Sub-Deputy Collectors (1—200, 1—175 and 2—150) - -	8,100	8,000	8,400	6,080
Establishment.				
Numbers. 1889-90: 60; 1890-91: 26 — Clerks - - - -	5,682	11,500	11,454	3,337
Numbers. 1889-90: 24; 1890-91: 29 — Servants - - -	2,064	1,500	1,704	1,584
Temporary Establishment - -	9,649	3,000	2,540	11,294
Total Establishment -	17,395	16,000	15,698	16,215
Allowances.				
Travelling Allowances - - -	200	200	200	20
Contingencies.				
Telegram Charges - - -	...		...	...
Postage Charges - - - -	45		42	70
Office Expenses and Miscellaneous - -	760		760	498
Total Contingencies -	805	800	802	568
TOTAL LAND REGISTRATION -	26,500	25,000	25,100	22,883
Carried over -	26,500	25,000	25,100	22,883

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Land Records and Agriculture—*contd.*	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	26,500	25,000	25,100	22,883
		AGRICULTURE.				
		Salaries.				
1	1	Director of Agriculture (2,250)[4] -	25,920	32,000	25,920	17,622
2	2	Officers under the Director - -	6,000		6,000	8,025
		Total Salaries -	31,920	32,000	31,920	25,647
		Establishment.				
1	1	Clerk (200 and over) - -	2,520	6,000	2,400	5,322
6	8	Clerks (less than 200) - -	4,573		3,780	621
5	9	Servants - - -	732		444	...
		Total Establishment -	7,825	6,000	6,624	5,943
		Allowances.				
		Hill Journey Allowances - - -				104
		Travelling Allowance of Officers - -				6,053
		Ditto of Establishment -				
		Total Allowances -	7,000	8,000	8,000	6,157
		Supplies and Services.				
		Agricultural Implements - - -	...	...	...	16
		Petty Construction and Repairs - -	...	...	...	22
		Total Supplies and Services -	...	...	...	38
		Contingencies.				
		Books and Periodicals - - -				878
		Postage Charges - - -				376
		Telegram Charges - - -				...
		Purchase and Repair of Furniture - -				...
		Office Expenses and Miscellaneous - -				5,208
		Total Contingencies -	2,755	3,000	2,556	6,462
		TOTAL AGRICULTURE -	49,500	49,000	49,100	44,247
		Total Land Records and Agriculture -	76,000	74,000	74,200	67,130

4.—OPIUM.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Behar—Establishment of Agents and Sub-Deputy Agents - - - -	3,31,000	3,50,000	3,32,000	3,34,324
" Payments to Cultivators and Manufacturing Charges - - -	1,08,94,000	71,16,000	1,14,63,000	1,19,03,447
" Travelling and other Miscellaneous Charges - - - -	2,13,000	1,47,000	2,05,000	2,08,796
Benares—Establishment of Agents and Sub-Deputy Agents - - - -	5,73,000	5,33,000	5,72,000	5,39,965
" Payments to Cultivators and Manufacturing Charges - - -	1,07,45,000	81,51,000	1,07,60,000	1,27,27,838
" Travelling and other Miscellaneous Charges - - - -	2,09,000	1,65,000	2,18,000	1,83,612
Opium Miscellaneous Charges in Calcutta -	35,000	38,000	38,000	30,197
TOTAL -	2,30,00,000	1,65,00,000	2,35,88,000	2,59,28,179

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Behar—Establishment of Agents and Sub-Deputy Agents.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Agent (3,000)[4] - -	34,560		34,560	
1	1	Principal Assistant (1,000) - -	12,000		12,000	
			46,560		46,560	
		Sub-Deputy Agents—				
2	2	1st Grade (900) - -	21,600		21,600	
2	1	2nd " (800) - -	9,600		19,200	
2	3	3rd " (700) - -	25,200		16,800	
2	1	4th " (600) - -	7,200		14,400	
3	4	5th " (500) - -	24,000		18,000	
			87,600		90,000	
		Carried over -	1,34,160		1,36,560	

4.—OPIUM—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Behar—Establishment of Agents and Sub-Deputy Agents—*contd.*				
		Salaries—Brought forward -	1,34,160		1,36,560	
		Assistants—				
—	—	1st Grade (500) - -	...		...	
2	3	2nd „ (400) - -	14,400		9,600	
3	2	3rd „ (300) - -	7,200		10,800	
3	3	4th „ (250) - -	9,000		9,000	
2	2	5th „ (200) - -	4,800		4,800	
			35,400		34,200	
		Total Salaries -	1,69,560	1,76,000	1,70,760	1,76,172
		Establishment.				
		Sudder—				
4	5	Clerks (200 and over) - -	22,800	48,000	47,820	44,414
37	37	„ (less than 200) - -	24,156			
157	169	Servants - - -	10,704	11,000	9,516	10,679
		Total Sudder Establishment -	57,660	59,000	57,336	55,093
		Mofussil—				
288	286	Clerks (less than 200) - -	48,564	49,000	48,292	44,594
858	854	Servants - - -	55,452	58,000	55,816	58,239
		Temporary Establishment - -	...	8,000	...	226
		Total Mofussil Establishment -	1,04,016	1 15,000	1,04,108	1,03,059
			1,61,676		1,61,444	
		Deduct—Probable Savings -	*236*		*204*	
		Total Establishment -	1,61,440	1,74,000	1,61,240	1,58,152
		Total Behar—Establishment of Agents, &c.	3,31,000	3,50,000	3,32,000	3,34,324
		Behar—Payments to Cultivators and Manufacturing Charges.				
		Payments for Cultivation of Opium - -	99,51,000	65,50,000	1,06,40,000	1,12,59,258
		„ for Leaves - - -	1,00,000	64,000	1,45,770	69,849
		„ for Trash - - - -	8,400	7,500	8,400	5,293
		„ for Timber Contract - -	4,00,000	1,50,000	2,50,000	1,55,692
		„ for Temporary Establishment - -	7,000	5,000	7,000	6,288
		Transit and Weighment Charges - -	55,000	35,000	40,000	39,202
		„ Temporary Establishment - -	11,800	8,500	11,800	11,478
		Freight - - - - -	1,38,000	1,10,000	1,38,000	1,27,344
		Manufacturing Charges, &c. - - -	75,800	60,000	75,000	93,078
		Temporary Establishment - - -	17,000	16,000	17,000	12 550
		Purchase of Opium - - - -	1,30,000	1,10,000	1,30,030	1,23,415
		Total Behar—Payments to Cultivators, &c.	1,08,94,000	71,16,000	1,14,63,000	1,19,03,447
		Behar—Travelling and other Miscellaneous Charges.				
		Allowances.				
		Travelling Allowances - - - -	19,000	17,000	17,500	17,562
		Commission to Amlahs - - -	1,36,000	85,000	1,32,500	1,42,344
		Total Allowances -	1,55,000	1,02,000	1,50,000	1,59,906
		Supplies and Services.				
		Purchase of Tents - - - -	...	23,000	...	579
		Rewards on Confiscation - - -	18,000		15,000	14,219
		Petty Construction and Repairs - -	16,000		17,010	5,605
		Value of Medical Stores - - -	...		...	74
		Freight on Europe Stores - - -	...		...	...
		Bonus or Rewards - - - -	3,600		3,320	3,604
		Value of Mathematical Stores - - -	...		...	...
		Total Supplies and Services -	37,600	23,000	35,330	24,081
		Contingencies.				
		Rents, Rates and Taxes - - -	...	22,000	...	1,559
		Postage Charges - - - -	2,000		2,000	1,428
		Office Expenses and Miscellaneous - -	18,400		17,670	21,822
		Total Contingencies -	20,400	22,000	19,670	24,809
		Total Behar—Travelling and other Miscellaneous Charges - - -	2,13,000	1,47,000	2,05,000	2,08,796

4.—OPIUM—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Benares—Establishment of Agents and Sub-Deputy Agents.				
		Salaries.				
1	1	Agent - - (3,000)* - -	34,560		34,560	
1	1	Principal Assistant (1,200) - -	14,400		14,400	
		Sub-Deputy Agents—				
3	2	2nd Grade (800) - -	19,200		28,800	
4	3	3rd „ (700) - -	25,200		33,600	
4	5	4th „ (600) - -	36,000		28,800	
4	6	5th „ (500) - -	36,000		24,000	
		Assistants—				
1	...	1st Grade (500) - -	...		6,000	
8	8	2nd „ (400) - -	38,400		38,400	
7	8	3rd „ (300) - -	28,800		25,200	
12	13	4th „ (250) - -	39,000		36,000	
5	4	5th „ (200) - -	9,600		12,000	
		Total Salaries -	2,81,160	2,60,000	2,81,760	2,01,678
		Establishment.				
		Sudder—				
5	4	Clerks (200 and over) - -	17,160	45,000	18,840	45,143
42	43	„ (less than 200) - -	29,688		28,380	
176	210	Servants - - -	13,716	13,000	13,758	15,421
		Temporary Establishment - -	42,000	35,000	40,706	35,463
		Total Sudder Establishment -	1,02,564	93,000	1,01,684	96,027
		Mofussil—				
325	325	Clerks (less than 200) - -	98,448	96,000	98,448	97,551
1,378	1,378	Servants - - -	90,828	84,000	90,108	84,709
		Total Mofussil Establishment -	1,89,276	1,80,000	1,88,556	1,82,260
		Total Establishment -	2,91,840	2,73,000	2,90,240	2,78,287
		Total Benares—Establishment, &c. -	5,73,000	5,33,000	5,72,000	5,39,965
		Benares—Payments to Cultivators and Manufacturing Charges.				
		Payments for Cultivation of Opium - -	99,82,000	75,60,000	99,56,000	1,20,44,038
		„ for Leaves - - -	1,80,000	1,35,000	1,75,000	1,25,984
		„ for Trash - - -	20,000	16,000	21,000	21,881
		Transit and Weighment Charges - -	60,000	45,000	65,000	63,922
		„ Temporary Establishment - -	18,000	17,000	18,000	18,065
		Freight - - - - -	2,90,000	2,31,000	3,10,000	2,64,787
		Manufacturing Charges, &c. - - -	1,80,000	1,35,000	2,00,000	1,75,021
		Temporary Establishment - - -	15,000	12,000	15,000	14,140
		Total Benares—Payments to Cultivators, &c. - - - -	1,07,45,000	81,51,000	1,07,60,000	1,27,27,838
		Benares—Travelling and other Miscellaneous Charges.				
		Allowances.				
		Travelling Allowances - -	65,000	55,000	65,000	59,909
		Commission to Amlahs - - -	60,731	60,000	56,400	62,501
		Total Allowances -	1,25,731	1,15,000	1,21,400	1,22,410
		Supplies and Services.				
		Value of Stores - - -	...		...	...
		Rewards on Confiscation - - -	8,000	8,000	8,000	4,880
		Petty Construction and Repairs - -	4,000		4,000	1,578
		Medical Stores - - - -	...		...	648
		Purchase of Tents - - - -	4,000		3,000	2,435
		Freight on Stores - - - -	...		...	...
		Total Supplies and Services -	16,000	8,000	15,000	9,541
		Carried over -	1,41,731	1,23,000	1,36,400	1,31,951

4.—OPIUM—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Benares—Travelling and other Miscellaneous Charges—*contd.*				
Brought forward -	1,41,731	1,23,000	1,36,400	1,31,951
Contingencies.				
Postage Charges - - - -	7,000		6,000	6,316
Telegram Charges - - - -	...		...	...
Rents, Rates and Taxes - - -	12,000		12,500	11,532
Hot and Cold Weather Charges - -	...		...	...
Tour Charges - - - -	...		...	...
Repairs to Tents - - - -	...		...	...
Purchase and Repair of Furniture - -	...		...	...
Office Expenses - - - -	28,050		25,000	16,982
Miscellaneous - - - -	20,219		38,100	16,831
Total Contingencies -	67,269	42,000	81,600	51,661
Total Benares—Travelling and other Miscellaneous Charges - - -	2,09,000	1,65,000	2,18,000	1,83,612
Opium—Miscellaneous Charges in Calcutta.				
Numbers. 1889-90. / 1890-91. — GODOWN ESTABLISHMENTS.				
Salaries.				
1 / 1 Intendant (500) - - -	6,000	6,000	6,000	6,000
Establishment.				
2 / 2 Clerks - - - -	1,200	1,200	1,200	1,176
22 / 22 Servants - - -	1,968	1,900	1,968	1,986
Total Establishment -	3,168	3,100	3,168	3,162
Allowances.				
Commission to Auctioneers for Sale of Opium -	500	500	500	352
Supplies and Services.				
Charges for storing Opium - - -	7,000	9,400	9,000	5,675
Advertising Charges - - -	600		600	421
Freight - - - -	...		...	...
Fees for analysing Opium - - -	...		...	...
Total Supplies and Services -	7,600	9,400	9,600	6,096
Contingencies.				
Telegram Charges - - -	...		...	...
Rents, Rates and Taxes - - -	3,744	19,000	3,552	2,664
Miscellaneous - - - -	13,988	...	15,180	11,923
Total Contingencies -	17,732	19,000	18,732	14,587
Total Miscellaneous Charges in Calcutta -	35,000	38,000	38,000	30,197

5.—SALT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Salaries, Establishments, and Contingencies -	66,000	89,000	22,000	21,223
TOTAL -	66,000	89,000	22,000	21,223

5.—SALT—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Salaries, Establishments, and Contingencies.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
2	2	Intendants - - -	1,320	1,300	1,320	1,319
4	4	Clerks - - - -	1 452	1,500	1,452	1,420
38	38	Servants - - -	3,288	3,300	3,288	3,315
		Total Establishment -	6,060	6,100	6,060	6,054
		Supplies and Services.				
		Scales and Weights - - -	10,000	67,000	1,200	620
		Rewards to Informers - - -	}			...
		Charges for conducting Law Suits - -	} 3,150	2,100	3,950	} 1,363
		Construction of Pontoons, &c., against line -	} 36,000			} 1,424
		Total Supplies and Services -	49,150	69,100	5,150	3,407
		Contingencies.				
		Rents, Rates and Taxes - - -	10,073	12,000	10,073	10,315
		Purchase and Repair of Furniture - -	...		...	...
		Postage Charges - - - -	...		...	...
		Miscellaneous - - - -	717	1,800	717	1,447
		Total Contingencies -	10,790	13,800	10,790	11,762
		Total Salaries, &c. -	66,000	89,000	22,000	21,223

6.—STAMPS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	74,000	72,000	75,000	77,812
Charges for the Sale of General Stamps - -	91,000	87,000	79,000	82,552
Charges on Sale of Court-fees Stamps - -	1,08,000	1,06,000	1,09,000	1,03,872
Discount on Plain Paper - - -	12,000	12,000	12,000	11,729
Stamp Paper supplied from Central Stores -	2,40,000	2,40,000	2,20,000	2,17,813
TOTAL -	5,25,000	5,17,000	4,95,000	4,93,778
IMPERIAL SHARE—ONE-FOURTH - -	1,31,000	1,29,000	1,24,000	1,23,444
PROVINCIAL SHARE—THREE-FOURTHS -	3,94,000	3,88,000	3,71,000	3,70,334

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Superintendence.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		PRESIDENCY EXECUTIVE ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Superintendent of Stamps and Stationery (1,200) - - -	14,400	} 19,000	14,400	} 21,141
1	1	Assistant Superintendent (460) -	5,520		7,200	
1	1	Store-keeper (480) - -	5,760		5 000	5,280	} 30,682
		Total Salaries -	25,680	24,000	26,880	
		Establishment.				
52	52	Clerks (below 200) - -	24,012	24,000	23,760	
27	27	Engineers, Mechanics and Laborers -	...	500	...	703
		Servants - - -	2,508	2,000	2,508	1,932
					26,268	
		Deduct—Probable Savings -	...		*148*	
		Total Establishment -	26,520	26,500	26,120	
		Allowances.				
		Travelling Allowances - - -	...	...	...	50
		Supplies and Services.				
		Landing, Freight and Packing Charges -	8,700	8,800	8,000	9,603
		One-third Freight on Europe Stores - -	500	300	500	379
		Cost of Punching Machines - -	500	500	1,000	270
		Petty Construction and Repairs - -	100	} 100	500	40
		Value of Mint Stores - - -	...		...	22
		Total Supplies and Services -	9,800	9,700	10,000	10,314
		Contingencies.				
		Telegram Charges - - -	...	100	...	31
		Postage Charges - - -	3,500	3,000	3,500	3,481
		Office Expenses and Miscellaneous - -	2,500	2,300	2,500	2,657
		Total Contingencies -	6,000	5,400	6,000	6,169
		TOTAL PRESIDENCY EXECUTIVE ESTABLISHMENT -	68,000	65,600	69,000	70,991
		Carried over -	68,000	65,600	69,000	70,991

6.—STAMPS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence—*contd.*				
Brought forward -	68,000	65,600	69,000	70,991
DISTRICT ESTABLISHMENTS.				
Establishment.				
Numbers. 1889-90. 5 / 1890-91. 5 — Clerks - - - -	1,380	1,000	1,380	1,040
Establishment for the Sale of Stamps -	144	100	144	...
Total Establishment -	1,524	1,100	1,524	1,040
Supplies and Services.				
Rewards to Informers - - - -		1,000		1,210
Contingencies.				
Purchase and Repair of Tents - -		300		257
Do. do. Furniture - -				28
Postage Charges - - - -				2
Telegram do. - - -				
Office Expenses and Miscellaneous - -		4,000		4,284
Total Supplies and Services and Contingencies -	4,476	4,300	4,476	4,571
TOTAL DISTRICT ESTABLISHMENTS -	6,000	6,400	6,000	6,821
Total Superintendence -	74,000	72,000	75,000	77,812
Charges for the Sale of General Stamps.				
Discount on Sale of one-anna Stamps - -	10,000	87,000	8,000	82,552
Do. do. Bills of Exchange or Hoondies -	4,000		3,000	
Do. do. other General Stamps - -	77,000		68,000	
Contingent and other Charges - - -			...	
Total Charges for the Sale of General Stamps	91,000	87,000	79,000	82,552
Charges on Sale of Court-fee Stamps.				
Discount on Sale of Adhesive Stamps - -	99,000	1,06,000	1,00,000	1,03,872
Do. do. Stamps for Copies - -	9,000		9,000	
Establishment for the Sale of Stamps - -	...		...	
Total Charges on Sale of Court-fee Stamps	1,08,000	1,06,000	1,09,000	1,03,872

7.—EXCISE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners' and Cantonment Magistrates' Establishments - - -	6,19,000	5,35,000	5,00,000	4,34,407
IMPERIAL SHARE—THREE-FOURTHS -	4,64,000	4,01,000	3,75,000	3,25,805
PROVINCIAL SHARE—ONE-FOURTH -	1,55,000	1,34,000	1,25,000	1,08,602

DETAILS.

Numbers. 1889-90.	1890-91.	Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Budget Estimate, 1890-91	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		PRESIDENCY ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
		ADMINISTRATIVE ESTABLISHMENT.				
		In the Office of the Excise Commissioner, Bengal.				
		Salaries.				
1	1	Excise Commissioner (2,500—3,000)[4] -	30,000	26,000	28,800	...
1	1	Special Deputy Collector (Personal Assistant) (500) - - -	6,000	6,000	3,600	3,499
		Total Salaries -	36,000	32,000	32,400	3,499
		Establishment.				
	23	Clerks - - - -	15,906	2,800	...	...
2	10	Peons - - - -	876	200	168	120
			16,782	3,000	168	120
		Allowances.				
		Travelling Allowances of Officers - -	3,000	2,500	5,200	1,052
		Ditto of Establishment -	332	1,500	332	344
		Total Allowances -	3,332	4,000	5,532	1,396
		Contingencies -	2,400	1,000	...	...
		TOTAL ADMINISTRATIVE ESTABLISHMENT -	58,514	40,000	38,100	5,015
		Carried over -	58,514	40,000	38,100	5,015

7.—EXCISE—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Collectors,' Commissioners' and Cantonment Magistrates' Establishment—*contd.*				
		PRESIDENCY ESTABLISHMENT—*contd.*				
		Brought forward -	58,514	40,000	38,100	5,015
		EXECUTIVE ESTABLISHMENT. (*In the Calcutta Collectorate.*)				
		Salaries.				
1	1	Abkaree Superintendent (1,000) -	12,000	12,000	12,000	11,755
		Establishment.				
3	2	Clerks (200 and over) - -	5,640		9,960	37,489
54	44	" (less than 200) - -	23,100		29,724	
88	42	Servants - - -	4,224		8,976	8,689
		Temporary Establishment - -	...		...	...
		Total Establishment -	32,964			
		EXECUTIVE, INSPECTING, &c., ESTABLISHMENT.				
	2	Excise Inspectors - - -	7,320			
	4	Preventive Sub-Inspectors - -	1,920			
	1	Excise Darogah - - -	840			
	1	Clerk - - - -	264			
	24	Peons - - - -	3,180			
			13,524			
		DISTILLERY ESTABLISHMENT.				
		Salaries.				
	2	Sub-Deputy Collectors - -	3,900			
		Establishment.				
	3	Cánúngoes - - -	1,800			
	5	Clerks - - - -	1,320			
	36	Servants - - -	3,144			
		Total Establishment -	10,164	(a)47,000	(a)48,660	(a)46,178
		Allowances.				
		Travelling Allowances of Officers - -	442	400	2,160	621
		Ditto of Establishment -	2,260	2,600		1,814
		Total Allowances -	2,702	3,000	2,160	2,435
		Supplies and Services.				
		Fees to Pleaders in Excise Cases - -	500			
		Rewards - - - -				6,384
		Petty Construction - - -				58
		Petty Repairs - - - -				4
		Contingencies.				668
		Purchase and Repair of Furniture - -	14,000			122
		Postage Charges - - -				177
		Telegram Charges - - -				1,265
		Office Expenses - - - -				2,875
		Miscellaneous - - - -				61
		Remuneration to Copyists - - -	200			9,154
		Rates and Taxes - - -	1,500			
		Office and Ground Rents - - -	7,680			
		Purchase of Books and Publication - -	20			...
		Total Supplies and Services and Contingencies -	23,900	20,000	12,000	20,768
		TOTAL EXECUTIVE ESTABLISHMENT -	95,254	82,000	74,820	81,136
		TOTAL PRESIDENCY ESTABLISHMENT - -	1,53,768	1,22,000	1,12,920	86,151
		DISTRICT ESTABLISHMENTS.				
		SUDDER ESTABLISHMENT.				
		Salaries.				
13	20	Deputy Collectors (200 and over) -	66,000	37,000	37,800	32,691
		Establishment.				
109	111	Clerks (less than 200) - -	44,878	45,000	43,750	41,857
54	55	Servants - - -	4,344	4,000	4,272	4,319
		Total Establishment -	49,222	49,000	48,022	46,176
		Executive, Inspecting & Assessing Establ.				
2	2	Excise Inspectors - - -	2,580	4,000	2,400	1,912
150	20	Assessor-Inspectors - -	27,832	1,03,000	97,924	95,304
	142	Preventive Sub-Inspectors and Darogahs (less than 200) - -	75,414			
90	91	Clerks (less than 200) - -	24,624	26,000	24,096	25,214
679	722	Servants - - -	53,088	52,000	49,272	47,668
		Temporary Establishment - -	...	...	...	30
		Total Executive, Inspecting, &c., Establ. -	1,83,538	1,85,000	1,73,692	1,70,128
		TOTAL SUDDER ESTABLISHMENT -	2,98,760	2,71,000	2,59,514	2,48,995
		Provision for re-organisation of the Preventive Establishment - - - -	...	...	23,000	...
		Carried over -	2,98,760	2,71,000	2,82,514	2,48,995
			1,53,768	1,22,000	1,12,920	86,151

(a) Includes charges for Executive, Inspecting, &c., Establishment and Distillery Establishment.

7.—EXCISE —*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Collectors', Commissioners' and Cantonment Magistrates' Establishments —*contd.*				
		Brought forward -	1,53,768	1,22 000	1,12,920	86,151
		DISTRICT ESTABLISHMENTS—Brought forward -	2,98,760	2,71,000	2,82,514	2,48,995
		DISTILLERY ESTABLISHMENT.				
		Salaries.				
10	11	Sub-Deputy Collectors - -	15,000	15,000	12,600	12,378
		Establishment.				
9	13	Kánúngoes (less than 200) - -	9,000	10,000	6,300	7,585
24	20	Clerks (less than 200) - -	5,960	6,000	7,100	6,472
117	134	Servants - - -	9,936	10,000	8 544	8,609
		Total Establishment -	24,896	26,000	21,944	22,666
		TOTAL DISTILLERY ESTABLISHMENT -	39,896	41,000	34,544	35,044
		Allowances.				
		Travelling Allowances of Officers - -	10,000	4,000	5,422	4,465
		Ditto of Establishment -	44,167	44,000	42,000	43,824
		Total Allowances -	54,167	48,000	47,422	48,289
		Supplies and Services.				
		Rewards - - - -	...	...	...	2,905
		Construction of Distilleries - - -	55,022	36,000	10,000	3,665
		Total Supplies and Services -	55,022	36,000	10,000	6,570
		Contingencies.				
		Purchase of Furniture - - -				1,120
		Repair of Furniture - - -				146
		Hot and Cold Weather Charges - -				989
		Tour Charges - - - -	16,270	16,000	12,600	133
		Postage Charges - - -				2,157
		Telegram Charges - - -				315
		Office Expenses, Miscellaneous - -				3,412
		Rents, Rates and Taxes - - -	1,117	1,000		1,086
		Total Contingencies -	17,387	17,000	12,600	9,358
		TOTAL DISTRICT ESTABLISHMENTS -	4,65,232	4,13,000	3,87,080	3,48,256
		Total Collectors', &c., Establishments -	6,19,000	5,35,000	5,00,000	4,34,407

8.—PROVINCIAL RATES.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Collection of Rates and Cesses (a) - -	3,15,000	3,35,000	3,18,000	3,17,410
LOCAL.				
Collection of Rates and Cesses.				
DISTRICT ROAD FUND—				
Clerks (200 and over) - - -				
„ (less than 200) - - -	10,000	10,000	5,000	5,953
Servants - - -				
Contingencies - - - -				
Total Local -	10,000	10,000	5,000	5,953
TOTAL -	3,25,000	3,45,000	3,23,000	3,23,363

(a) Details should be given in future Estimates.

9.—CUSTOMS.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Sea Customs—Salaries, Establishments and Contingencies - - - - -	5,50,000	5,35,000	5,48,000	5,24,020
TOTAL	5,50,000	5,35,000	5,48,000	5,24,020

9.—CUSTOMS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Sea Customs—Salaries, Establishments & Contingencies.				
		CALCUTTA.				
		Salaries.				
1	1	Collector (2,000)[4] - -	23,040	35,000	23,040	35,340
1	1	Assistant Collector (800—1,000) -	12,000		11,450	
		Total Salaries -	35,040	35,000	34,490	35,340
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
		Import Department.				
1	1	Clerk (200 and over) - -	6,600		6,600	
15	16	Clerks (less than 200) - -	11,328		10,488	
2	2	Servants - - -	168		168	
			18,096		17,256	
		Export Department.				
2	2	Clerks (200 and over) - -	9,000		9,000	
12	12	„ (less than 200) - -	7,548		7,344	
4	4	Servants - - -	336		336	
			16,884		16,680	
		Account Department.				
2	2	Clerks (200 and over) - -	9,900		9,900	
12	12	„ (less than 200) - -	8,004		7,788	
8	8	Servants - - -	696		696	
			18,600		18,384	
		Cash Department.				
1	1	Clerk (250, personal allowance 50) -	3,600		3,600	
13	15	Clerks (less than 200) - -	6,516		5,664	
9	9	Servants - - -	756		756	
			10,872		10,020	
		Miscellaneous Department.				
—	1	Clerk (on 200 and over) - -	2,520		...	
9	8	Clerks (less than 200) - -	5,244		7,404	
26	26	Servants - - -	2,400		2,400	
			10,164		9,804	
		Statistical Department.				
1	1	Clerk (200 and over) - -	5,400		5,400	
45	45	Clerks (less than 200) - -	20,364		19,980	
3	3	Servants - - -	276		276	
		Deduct—Moiety transferred to "30.—Stationery and Printing-Govt. Presses—Govt. Publications, Provincial" -	26,040	23,000	25,656	23,980
			13,020	*11,500*	*12,828*	*11,990*
			13,020	11,500	12,828	11,990
		TOTAL COLLECTOR'S ESTABLISHMENT -	87,636	86,000	84,972	82,386
		APPRAISING ESTABLISHMENT.				
7	8	Clerks (200 and over) - -	31,740	30,000	28,860	33,221
4	4	„ (less than 200) - -			4,680	
4	5	Servants - - -	5,100	5,000	336	...
		Temporary Establishment - -	...	...	...	18
		TOTAL APPRAISING ESTABLISHMENT -	36,840	35,000	33,876	33,239
		PREVENTIVE ESTABLISHMENT.				
1	1	Superintendent (1,000) - -	12,000	12,000	12,000	12,000
8	8	Inspectors (1 — 450 & 7 — 300 to 400)	36,120	35,000	36,120	34,680
28	28	Preventive Officers (200 and over) -	78,600	1,89,000	78,600	1,88,920
72	72	„ „ (less than 200) -	1,14,000		1,14,000	
1	1	Clerk - - - -	144	100	144	144
51	51	Servants - - -	3,930	3,400	3,930	3,345
149	149	Boat Establishment - -	16,041	16,000	16,041	16,054
		Temporary Establishment - -	24,530	16,500	24,497	17,696
		Budge-Budge Preventive Establishment	...	...	5,244	...
		TOTAL PREVENTIVE ESTABLISHMENT -	2,85,365	2,72,000	2,90,576	2,72,839
		WHARF ESTABLISHMENT.				
1	1	Wharf Officer (250) - -	3,000	28,000	3,000	28,337
20	20	Wharf Officers (less than 200) -	20,112		20,064	
18	18	Servants - - -	1,572		1,572	
		Temporary Establishment - -	3,300	4,000	3,300	3,284
		Budge-Budge do. - -	4,644			
		TOTAL WHARF ESTABLISHMENT -	32,628	32,000	27,936	31,621
		Total Establishment -	4,42,469	4,25,000	4,37,360	4,20,085
		Carried over -	4,77,509	4,60,000	4,71,850	4,55,425

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sea Customs—Salaries, &c.—*contd.*				
CALCUTTA—Brought forward -	4,77,509	4,60,000	4,71,850	4,55,425
Allowances.				
Travelling Allowances - - -	1,600	2,000	1,500	1,559
Supplies and Services.				
Petty Construction and Repairs - -	300	200	300	1
Purchase and Repair of Preventive Service Boats	5,000	5,000	5,000	5,247
Value of Dockyard Service ditto -	5,000		5,000	...
Value of Stores - - -	300		...	215
Value of Mint Stores - - -	...		...	78
Building Patrol Boats - - -	...		...	...
Compensation of Preventive Officers -	500	3,000	1,000	...
Baggage Landing Charges - -	...		400	...
Charges under Act VI of 1863—				
Rewards to Informers - -	1,300	500	1,300	1,159
Other Miscellaneous Charges - -				
Total Supplies and Services -	12,400	8,700	13,000	6,700
Contingencies.				
Purchase and Repair of Furniture - -	...	300	500	365
Telegram Charges - - -	...	300	...	40
Postage Charges - - -	360	400	360	333
Office and Ground Rents - - -	15,717	17,400	15,000	14,883
Purchase of Books and Publications -	100	100	100	65
Office Expenses and Miscellaneous - -	4,824	5,000	5,040	5,157
Total Contingencies -	21,001	23,500	21,000	20,843
TOTAL CALCUTTA -	5,12,510	4,94,200	5,07,350	4,84,527
BALASORE. *Establishment.* *COLLECTOR'S ESTABLISHMENT.*				
Numbers. 1889-90. 1890-91.				
3 4 Clerks - - -	1,620	1,600	1,380	1,666
2 2 Servants - - -	120	200	120	117
7 7 Boat Establishment - -	768	700	768	768
TOTAL COLLECTOR'S ESTABLISHMENT -	2,508	2,500	2,268	2,551
PREVENTIVE ESTABLISHMENT.				
5 2 Preventive Officers - -	1,440	3,000	3,240	2,927
Clerks - - -	...			
8 2 Servants - - -	120	400	480	371
5 5 Boat Establishment - -	564	1,000	624	519
Temporary Establishment -	203	300	398	173
TOTAL PREVENTIVE ESTABLISHMENT -	2,327	4,700	4,742	3,990
Total Establishment -	4,835	7,200	7,010	6,541
Allowances.				
Travelling Allowances - - -	...	...	...	...
Supplies and Services.				
Petty Construction and Repairs - -	150	200	300	23
Repair of Preventive Service Boats - -	50	100	50	168
Value of Dockyard Supplies - -	50	50	50	...
Charges under Act VI of 1863—				
Rewards to Informers - -	50	50	50	...
Other Miscellaneous Charges - -				
Total Supplies and Services -	300	400	450	191
Contingencies.				
Telegram Charges - - -	...	75	...	62
Postage Charges - - -	120	100	120	109
Purchase and Repair of Furniture - -	...	...	...	...
Office Expenses and Miscellaneous -	254	200	158	204
Rents, Rates and Taxes - - -	21	25	22	21
Total Contingencies -	395	400	300	396
TOTAL BALASORE -	5,530	8,000	7,760	7,128

9.—CUSTOMS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Sea Customs—Salaries, &c.—*contd.*				
		CHITTAGONG.				
		Salary.				
1	1	Collector (600, personal allowance 50) -	7,800	7,800	7,800	8,160
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
6	6	Clerks - - -	2,076	2,400	2,399	2,399
14	14	Servants - - -	984	980	984	982
9	9	Boat Establishment - -	780	780	780	780
1	1	Appraising Establishment - -	480	480	480	480
		Temporary Establishment - -	100	260	270	48
		TOTAL COLLECTOR'S ESTABLISHMENT -	4,420	4,900	4,913	4,689
		PREVENTIVE ESTABLISHMENT.				
3	3	Inspectors - - -	2,880	2,880	2,880	2,871
10	10	Preventive Officers - -	4,080	4,080	4,080	4,045
14	14	Boat Establishment - -	1,152	1,152	1,152	1,150
		Temporary Establishment - -	205	188	100	237
		TOTAL PREVENTIVE ESTABLISHMENT -	8,317	8,300	8,212	8,303
		WHARF ESTABLISHMENT -	600	600	600	599
		Temporary Establishment - -	...	...	...	4
		Total Establishment -	13,337	13,800	13,725	13,595
		Supplies and Services.				
		Petty Construction and Repairs - -	100	100	350	91
		Repair of Preventive Service Boats - -	250	380	300	250
		Baggage Landing Charges - -	...	...	...	...
		Charges under Act VI of 1863— Rewards to Informers - - -	30	20	50	...
		Total Supplies and Services -	380	500	700	341
		Contingencies.				
		Hot and Cold Weather Charges - -	...	200	...	...
		Telegram Charges - - -	140	150	150	108
		Postage Charges - - -	50	..	50	50
		Rents, Rates and Taxes - - -	78	100	8	119
		Purchase of Books and Publications - -	25	30	27	28
		Office Expenses and Miscellaneous - -	460	300	500	449
		Purchase and Repair of Furniture - -	...	20	...	40
		Total Contingencies -	753	800	735	794
		TOTAL CHITTAGONG -	22,270	22,900	22,960	22,890
		CUTTACK.				
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
1	1	Superintendent of Customs (150) -	1,800	1,800	1,800	3,000
1	1	Assistant (100) - - -	1,200	1,200	1,200	
3	3	Clerks - - -	1,500	1,500	1,500	1,483
2	2	Servants - - -	168	170	168	168
10	10	Boat Establishment - -	1,176	1,170	1,176	1,147
		TOTAL COLLECTOR'S ESTABLISHMENT -	5,844	5,840	5,844	5,798
		PREVENTIVE ESTABLISHMENT.				
3	3	Preventive Officers - -	1,260	1,260	1,260	1,260
		Total Establishment -	7,104	7,100	7,104	7,058
		Supplies and Services.				
		Petty Construction and Repairs - -	100	200	100	...
		Purchase and Repair of Boats - -	72		72	...
		Total Supplies and Services -	172	200	172	...
		Contingencies.				
		Telegram Charges - - -	...	100	14	10
		Postage Charges - - -	30		30	29
		Rents, Rates and Taxes - - -	14		...	...
		Office Expenses and Miscellaneous - -	60		110	38
		Total Contingencies -	104	100	154	77
		TOTAL CUTTACK -	7,380	7,400	7,430	7,135

9.—CUSTOMS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Sea Customs—Salaries, &c.—*contd.*				
		DACCA.				
		Establishment.				
1	1	Clerk - - -	360	360	360	360
1	1	Servant - - -	72	240	72	228
2	2	Boat Establishment - -	156		156	...
		Total Establishment -	588	600	588	588
		Allowances.				
		Travelling Allowances - - -	...	...	...	...
		Supplies and Services.				
		Petty Construction and Repairs - -	30	30	30	...
		Preventive Service Boats - - -			...	...
		Total Supplies and Services -	30	30	30	...
		Contingencies.				
		Telegram Charges - - -	...	20	...	23
		Postage Charges - - -	10	20	10	14
		Rents, Rates, and Taxes - - -	...	...	...	...
		Office Expenses and Miscellaneous - -	102	130	172	51
		Total Contingencies -	112	170	182	88
		TOTAL, DACCA -	730	800	800	676
		POOREE.				
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
1	1	Clerk - - - -	720	720	720	720
		PREVENTIVE ESTABLISHMENT.				
1	1	Preventive Officer (50) - -	600	600	600	600
2	...	Servants - - -	...	120	120	120
		TOTAL PREVENTIVE ESTABLISHMENT -	600	720	720	720
		Total Establishment -	1,320	1,440	1,440	1,440
		Preventive Service Boats - - -	...	...	...	...
		Allowances.				
		Travelling Allowances - - -	...	20	...	21
		Supplies and Services.				
		Petty Construction and Repairs - -	195	180	195	127
		Repair of Preventive Service Boats - -	...	...	...	17
		Contingencies.				
		Office and Ground Rent - - -	...	20	...	20
		Rates and Taxes - - -				
		Telegram Charges - - -	...	10	...	8
		Postage Charges - - -	25	20	25	20
		Office Expenses and Miscellaneous - -	40	10	40	11
		Total Contingencies -	65	60	65	59
		TOTAL, POOREE -	1,580	1,700	1,700	1,664
		" CALCUTTA -	5,12,510	4,94,200	5,07,350	4,84,527
		" BALASORE -	5,530	8,000	7,760	7,128
		" CHITTAGONG -	22,270	22,900	22,960	22,890
		" CUTTACK -	7,380	7,400	7,430	7,135
		" DACCA -	730	800	800	676
		Total Sea Customs—Salaries, Establishments, &c. - - - -	5,50,000	5,35,000	5,48,000	5,24,020

10.—ASSESSED TAXES.

Numbers. 1889-90.	Numbers. 1890-91.	Collection of Income Tax.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Salaries.	Rs.	Rs.	Rs.	Rs.
		Collector (Allowance) - -				
	1	Deputy Collector - - -	78,648	59,000	58,900	53,123
	51	Assessor - - -				
		Total Salaries -	78,648	59,000	58,900	53,123
		Establishment.				
	148	Clerks (below 200) - -	55,260	57,000	56,820	55,361
	110	Servants - - -	7,248	8,000	7,224	8,175
		Temporary Establishment - -	11,000	8,000	11,420	4,430
		Total Establishment. -	73,508	73,000	75,464	67,966
		Allowances.				
		Collector's Local Allowance - -	3,600	19,000	...	...
		Travelling Allowance of Officers - -	23,379		18,000	4,213
		Ditto of Establishment -		...	...	12,431
		Total Allowances -	26,979	19,000	18,000	16,644
		Contingencies.				
		Remuneration to Copyists - - -	...	...	...	...
		Purchase of Furniture - - -	...	1,000	...	1,058
		Repair of do. - - -	...	50	...	48
		Postage Charges - - -	9,924	6,700	8,436	7,619
		Telegram Charges - - -		50		55
		Office Expenses and Miscellaneous - -	2,941	3,200	3,200	3,217
		Total Contingencies -	12,865	11,000	11,636	11,997
		Cost of increased Establishment sanctioned by Government of Bengal - - -			4,000	
		TOTAL -	1,92,000	1,62,000	1,68,000	1,49,730
		IMPERIAL SHARE—ONE-HALF -	96,000	81,000	84,000	74,865
		PROVINCIAL SHARE—ONE-HALF -	96,000	81,000	84,000	74,865

11.—FOREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
A—Conservancy and Works - - -	2,19,000	1,79,000	1,89,000	1,66,290
B—Establishments - - - -	2,40,000	2,31,000	2,40,000	2,09,913
TOTAL -	4,59,000	4,10,000	4,29,000	3,76,203
IMPERIAL SHARE—ONE-HALF -	2,29,000	2,05,000	2,14,000	1,88,101
PROVINCIAL SHARE—ONE-HALF -	2,30,000	2,05,000	2,15,000	1,88,102

DETAILS.

A—Conservancy and Works.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY -	66,000	56,300	46,500	40,701
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	43,500	27,500	41,000	37,518
III.—CONFISCATED DRIFT AND WAIF WOOD -	4,500	3,600	3,200	3,455
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FOREST MANAGED BY GOVERNMENT - - -	...	...	...	...
VI.—LIVE AND DEAD STOCK - -	18,000	17,000	15,000	14,466
VII.—COMMUNICATIONS AND BUILDINGS -	27,500	27,000	28,500	24,075
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS - - -	54,000	41,800	50,400	42,701
IX.—MISCELLANEOUS - - -	5,500	5,800	4,400	3,374
Total A—Conservancy and Works -	2,19,000	1,79,000	1,89,000	1,66,290

11.—FOREST—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		B—Establishments				
		Salaries.				
1	1	Conservator (1,250) - -	15,000	15,000	12,000	15,000
		Superior Officers—				
		Deputy Conservators—				
1	2	I Grade (900) - -	21,600		10,800	
1	...	II „ (800) - -	...		9,600	
3	3	III „ (650) - -	23,400		23,400	
3	2	IV „ (550) - -	10,450		17,050	
		Local Allowance, Chittagong (100)	1,200		1,200	74,695
		Assistant Conservators—				
1	2	I Grade (450) - -	11,300	86,030	5,400	
2	2	II „ (350) - -	8,400		8,400	
2	1	III „ (250) - -	3,000		6,000	
		Sub-Assistant Conservators—				
...	1	I Grade (250) - -	3,000		...	
1	1	II „ (200) - -	2,400		2,400	
5	5	III „ (150) - -	9,000		9,000	
		Total Salaries -	1,08,750	1,01,030	1,05,250	89,695
		Establishment.				
		Subordinate Forest and Depôt Establishment (less than 200)—				
23	23	Forest Rangers - -	15,360		15,360	
81	81	Foresters - - -	27,660	64,358	27,660	62,392
313	313	Forest Guards - -	27,588		27,588	
		Office Establishment—				
33	33	Clerks (less than 200) -	16,260	19,269	16,260	18,096
46	44	Servants - - -	3,132		3,132	
		Deputation and Special Allowance -	1,713	3,131	1,665	2,593
		Total Establishment -	91,713	86,758	91,665	83,081
		Allowances.				
		Travelling Allowances—				
		Conservators - - - -	2,500	2,500	2,400	2,687
		Superior Officers - - - -	18,500	21,500	19,900	16,289
		Subordinate Forest and Depôt Establishments -	7,300	8,080	9,500	8,552
		Office Establishments - - -	1,700	1,820	1,700	1,458
		Total Allowances -	30,000	33,900	33,500	28,986
		Contingencies.				
		Postage Charges - - - -	2,160	2,120	2,150	1,869
		Stationery - - - -	80	80	90	7
		Carriage of Tents and Records - -	800	800	1,000	515
		Office and Ground Rent - - -	3,198	3,238	3,300	2,959
		Rates and Taxes - - -				
		Sundries - - - -	3,299	3,074	3,045	2,801
		Total Contingencies -	9,537	9,312	9,585	8,151
		Total B—Establishments -	2,40,000	2,31,000	2,40,000	2,09,913

12.—REGISTRATION.

	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	61,000	62,000	62,000	59,771
District Charges - - - -	5,61,000	5,68,000	5,53,000	5,39,688
TOTAL -	6,22,000	6,30,000	6,15,000	5,99,459
IMPERIAL SHARE—ONE-HALF -	3,11,000	3,15,000	3,08,000	2,99,729
PROVINCIAL SHARE—ONE-HALF -	3,11,000	3,15,000	3,07,000	2,99,730

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Superintendence.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector General of Registration (1,500)[4] - - -	17,280	17,280	17,280	16,133
2	2	Inspectors of Registration Offices (800, 600) - - - -	16,800	16,800	16,800	17,533
		Total Salaries -	34,080	34,080	34,080	33,666
		Carried over -	34,080	34,080	34,080	33,666

12.—REGISTRATION —*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Superintendence—*contd.*				
		Brought forward -	34,080	34,080	34,080	33,666
		Establishment.				
1	1	Clerk (200 and over) - -	3,250	2,700	2,700	13,879
17	17	Clerks (less than 200) - -	9,720	11,290	11,290	
		Establishment of Inspectors of Registration Offices:—				
9	8	Servants - - -	696	698	768	699
		Temporary Establishment - -	362	362	362	309
		Total Establishment -	14,028	15,050	15,120	14,887
		Allowances.				
		Hill Journey Allowances - - -	...		...	...
		Travelling Allowances of Officers - -	11,292			565
		Do. of Establishment - -		11,050	11,100	8,671
			11,292	11,050	11,100	9,236
		Supplies and Services.				
		Subscription to Newspapers - -	...	20		35
		Contingencies.				
		Postage Charges - - - -				541
		Telegram Charges - - -				41
		Purchase and Repair of Furniture - -				...
		Office Expenses and Miscellaneous - -				1,365
		Total Contingencies -	1,600	1,800	1,700	1,947
		Total Superintendence -	61,000	62,000	62,000	59,771
Numbers. 1889-90.	**Numbers. 1890-91.**	**District Charges.**				
		Salaries.				
1	1	Registrar for Calcutta (600) - -	7,200	7,200	7,200	7,299
1	1	Special Sub-Registrar (200) - -	2,400	2,400	2,400	26,622
25	25	Ditto (less than 200) -	25,200	25,400	25,020	
		Total Salaries -	34,800	35,000	34,620	33,921
		Establishment.				
		Calcutta Registrar's Establishment.				
15	15	Clerks - - - - -	5,976	5,976	5,952	6,433
6	6	Servants - - - -	528	528	528	
		Temporary Establishment - -	1,800	1,800	1,800	1,796
		Special Sub-Registrar's Establishment.				
220	221	Clerks - - - -	57,282	58,696	57,002	53,724
58	58	Servants - - -		10,000	12,200	3,577
		Temporary Establishment - -	10,000	...	...	8,982
		Total Establishment -	75,586	77,000	77,482	74,512
		Allowances.				
		Commission to Sub-Registrars - -	4,25,000	4,31,000	4,11,500	3,87,155
		Commission to Ex-Officio Registrars - -				17,996
		Travelling Allowances of Officers - -	5,000	5,000	4,000	4,188
		Ditto of Establishment -	...	...		94
		Hill Journey Allowances - - -	...	...	...	76
		Total Allowances -	4,30,000	4,36,000	4,15,500	4,09,509
		Supplies and Services.				
		Petty Construction - - -	2,748	3,000	2,748	2,414
		Petty Repairs - - - -	...	...	...	54
		Remuneration to Copyists - -	...	...	...	526
		Total Supplies and Services -	2,748	3,000	2,748	2,994
		Contingencies.				
		Purchase of Books and Publications - -	...			...
		Office and Ground Rent - - -	3,000	3,000		1,307
		Rates and Taxes - - - -				2,525
		Section-writing - - - -			22,650	4,567
		Postage Charges - - - -				20
		Telegram Charges - - -				...
		Purchase and Repair of Tents - -	14,866	14,000		913
		Purchase and Repair of Furniture - -				1,831
		Hot-weather Charges - - -				7,589
		Office Expenses and Miscellaneous - -				
		Total Contingencies -	17,866	17,000	22,650	18,752
		Total District Charges -	5,61,000	5,68,000	5,53,000	5,39,688

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes - -	...		...	5,493
Commission on Stock Notes - - -	...		...	6
Total Imperial -	...		...	5,499
PROVINCIAL.				
Interest on Provincial Advance and Loan Account	1,08,000	75,000	81,000	45,802
TOTAL -	1,08,000	75,000	81,000	51,301

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Presidency Savings Bank Deposits -	1,00,000	1,00,000	98,000	1,01,676
" on Deposits in State Railway Provident Institutions - - - -	22,000	15,000	17,000	14,653
	1,22,000	1,15,000	1,15,000	1,16,329
Interest on Miscellaneous Accounts—			Provincial.	
On Compensation for Lands taken for Public Purposes - - - -	1,000		800	754
On Land Revenue Collections Refunded -	500		1,000	233
On Law Charges - - -	100		400	60
On other Accounts - - -	900		1,800	673
	2,500	4,000	4,000	1,720
Refunds - - - - -	3,500	...	...	3,876
TOTAL -	1,28,000	1,19,000	1,19,000	1,21,925

15.—POST OFFICE.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		LOCAL. District Post Establishments.				
		ZEMINDAREE DÂK CHARGES. *Establishment.*	Rs.	Rs.	Rs.	Rs.
		Clerks - - - -	28,257	92,100	28,068	1,02,369
		Sub-Post Masters - - -	42,440		40,440	
		Overseers - - -	35,695		34,464	
		Servants, Dâk-runners, and others -	1,93,956	1,91,000	1,97,946	1,94,650
		Temporary Establishment - - -	984	900	900	1,000
		Establishment in Post Master General's Office -	3,938	3,000	4,001	2,832
		Percentage for Treasury Establishments -	3,794	3,000	3,751	2,828
		Privilege leave allowance - - -	5,971	...	...	...
			3,15,035		3,09,570	
		Deduct—Probable Savings -	*11,035*		*12,070*	
		Total Establishment -	3,04,000	2,90,000	2,97,500	3,03,679
		Allowances.				
		Travelling Allowances - - -	684	500	568	566
		Allowance to Clerks and Gurus for Post Fund Duties - - - -	3,016	1,500	2,932	...
		Total Allowances -	3,700	2,000	3,500	566
		Supplies and Services.				
		Boat Allowance - - - -	21,000	20,000	21,000	19,180
		Petty Construction and Repairs of Dâk Huts -	7,000	6,000	7,000	5,508
		Carrying Dâk to Officers in Camp - -	5,000	5,000	5,000	...
		Talabana and Process Fees to be paid by Court Fee Stamps - - - -	14,300	14,000	14,000	...
		Total Supplies and Services -	47,300	45,000	47,000	24,688
		Contingencies.				
		Office and Ground Rent - - -	675	600	620	591
		Rates and Taxes - - -				
		Postage Charges - - -	250	28,400	320	...
		Stationery Charges - - -	8,175		8,060	...
		Miscellaneous - - - -	5,900		6,000	30,543
		Total Contingencies -	15,000	29,000	15,000	31,134
		TOTAL ZEMINDAREE DÂK CHARGES -	3,70,000	3,66,000	3,63,000	3,60,067
		GURJAT MEHAL DÂK SERVICES - - -	5,000	4,000	2,000	3,478
		Total District Post Establishments -	3,75,000	3,70,000	3,65,000	3,63,545
		TOTAL -	3,75,000	3,70,000	3,65,000	3,63,545

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Civil Offices of Account and Audit - -	2,49,000	2,57,600	2,56,000	2,49,156
Allowance to Presidency Banks - -	14,000	14,400	14,000	14,369
Total Imperial -	2,63,000	2,72,000	2,70,000	2,63,525
Provincial.				
Salary of Lieutenant-Governor (8,333⅓)[a] - -	96,000	98,400	96,000	96,000
Staff and household of ditto - - -	30,500	25,000	25,000	25,218
Tour Expenses - - - -	34,000	40,000	34,000	27,757
Legislative Council - - - -	22,800	24,000	22,500	22,643
Civil Secretariats - - - -	4,87,700	4,91,300	4,79,500	5,00,862
Board of Revenue - - - -	2,73,000	2,98,500	2,77,000	2,75,898
Commissioners - - - -	5,21,000	5,24,800	5,30,000	5,32,672
Civil Offices of Account and Audit - -	98,000	91,000	96,000	90,045
Total Provincial -	15,63,000	15,93,000	15,60,000	15,71,095
Local.				
General Establishment of Local Funds (*a*) -	2,50,000	2,50,000	2,50,000	2,55,705
TOTAL -	20,76,000	21,15,000	20,80,000	20,90,325

(*a*) Details should be given in future Estimate.

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit.				
		Civil Offices of Account and Audit—Imperial.				
		Salaries.				
1	1	Accountant General (3,000)[b] -	34 560	75,000	34,560	66,801
1	1	Deputy Accountant General (1,500) -	18,000		18,000	
2	2	Assistant Accountants General (800, 720) - - -	18,240		18,240	
1	1	Chief Superintendent (700) - -	8,400	8,400	8,400	8,833
			79,200			
		Deduct—Probable Savings -	*3,667*			
		Total Salaries -	75,533	83,400	79,200	75,634
		Establishment.				
		Superintendents—				
1	1	1st grade (400—480) - -	5,184	1,66,700	4,992	1,61,933
3	3	2nd ditto (300—390) - -	12,600		12,420	
6	6	3rd ditto (200—290) - -	16,440		18,660	
		Clerks—				
8	8	1st ditto (130—175) - -	15,828		15,288	
14	14	2nd ditto (90—120) - -	18,648		19,152	
49	49	3rd ditto (60—85) - -	45,720		46,740	
96	96	4th ditto (40—55) - -	58,290		59,070	
41	41	Supernumeraries (30) - -	14,760		14,760	
6	6	Copyists (30) - -	2,160		2,160	
6	6	Ditto (25) - -	1,800		1,800	
41	38	Servants - - -	4,824		5,377	3,477
			1,96,254		2,00,419	...
		Deduct—$\frac{3}{16}$ths chargeable to Provincial	*30,987*		*31,645*	...
		Total Establishment -	1,65,267	1,66,700	1,68,774	1,65,410
		Allowances.				
		Travelling Allowances and Expenses - -	1,000	500	1,000	680
		Contingencies.				
		Postage Charges - - -	3,000	7,000	3,026	2,869
		Office Expenses and Miscellaneous - -	4,200		4,000	4,563
		Total Contingencies -	7,200	7,000	7,026	7,432
		Total Civil Offices of Account and Audit, Imperial - - - -	2,49,000	2,57,600	2,56,000	2,49,156

18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit—*contd.*				
		Brought forward -	2,49,000	2,57,600	2,56,000	2,49,156
		CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
		GENERAL ESTABLISHMENT.				
		3/8ths Share chargeable to Provincial transferred from Imperial - - - -	30,987	26,326	31,645	31,012
		EXAMINER OF LOCAL ACCOUNTS.				
		Salaries.				
1	1	Examiner (1,250) - - -	15,000		15,000	15,560
1	1	Chief Superintendent (400—600) -	7,200		7,200	8,064
		Total Salaries -	22,200	23,600	22,200	23,624
		Establishment.				
4	4	Local Auditors (200—250) - -	11,040			
5	5	Ditto (150—200) - -	11,520		10,800	
2	3	Assistant Auditors (90—120)- -	5,400		9,720	22,200
4	4	Assistants-do. 3 (60—85), 1 (60) -	2,160		2,160	
1	1	Clerk - - - -	780		2,940	
15	17	Servants - - -	1,428		720	870
		Temporary Establishment - -	...		1,260	1,161
			32,328			
		Deduct—Probable Savings - -	3,215			
		Total Establishment -	29,113	25,500	27,600	24,231
		Allowances.				
		Travelling Allowance - - -	15,100	15,074	14,000	10,678
		Contingencies.				
		Postage Charges - - -	300	500	255	249
		Office Expenses and Miscellaneous - -	300		300	251
		Total Contingencies -	600	500	555	500
		TOTAL EXAMINER OF LOCAL ACCOUNTS -	67,013	64,674	64,355	59,034
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL - - - -	98,000	91,000	96,000	90,045
		Total Civil Offices of Account and Audit	3,47,000	3,48,600	3,52,000	3,39,202
		Staff and Household of the Lieutenant-Governor.				
		Salary.				
1	1	Private Secretary - - -	13,400	12,716	13,400	13,285
		Establishment.				
1	1	Civil Hospital Assistant - -	300	300	...	300
2	1	Clerks - - - -	3,000	3,000	3,000	3,000
13	13	Servants - - -	1,596	1,584	1,596	1,584
		Fixed Establishment Expenses (500) -	6,000	6,000	6,000	6,000
		Temporary Establishment - -	...		...	...
		Total Establishment -	10,896	10,884	10,596	10,884
		Supplies and Services.				
		Cost of Medical Stores - - -	...	...	...	53
		Contingencies.				
		Postage Charges - - - -	204	200	150	117
		Contingencies and Miscellaneous - -	6,000	1,200	854	879
		Total Contingencies -	6,204	1,400	1,004	996
		Total Staff and Household, &c. -	30,500	25,000	25,000	25,218
		Legislative Council.				
		Salary.				
1	1	Secretary (1,000) - - -	12,000	12,000	12,000	12 000
		Establishment.				
1	1	Clerk (400) - - -	4,800	6,300	4,800	5,808
2	2	Do. (below 200) - -	1,152		1,112	
14	15	Servants - - -	1,404	1,400	1,320	911
		Temporary Establishment - -	500	1,300	500	1,229
		Total Establishment -	7,856	9,000	7,732	7,948
		Contingencies.				
		Postage Charges - - -	1,000	1,600	870	656
		Office Expenses and Miscellaneous - -	1,944	1,400	1,898	2,039
		Total Contingencies -	2,944	3 000	2,768	2,095
		Total Legislative Council -	22,800	24,000	22,500	22,643

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil Secretariats.				
		JUDICIAL AND POLITICAL DEPARTMENTS.				
		Salaries.				
1	1	Secretary (3,333⅓)[4] - -	38,400	60,000	38,400	44,330
1	1	Under-Secretary (1,000)[4] - -	11,520		11,520	10,207
		Total Salaries -	49,920	60,000	49,920	54,537
		Establishment.				
10	10	Clerks (200 and over) - -	43,400	86,000	43,600	86,197
50	49	Do. (below 200) - -	45,000		46,300	
40	39	Servants - - -	4,000	4,000	4,150	4,055
		Temporary Establishment - -	1,700	2,000	1,700	2,101
					95,750	
		Deduct—Probable Savings -			*670*	
		Total Establishment -	94,100	92,000	95,080	92,353
		TOTAL JUDICIAL AND POLITICAL DEPARTMENTS - - -	1,44,020	1,52,000	1,45,000	1,46,890
		REVENUE AND GENERAL DEPARTMENTS.				
		Salaries.				
1	1	Secretary (2,916⅔)[4] - -	33,600	38,600	33,600	34,213
1	1	Under-Secretary (1,000)[4] - -	11,520	11,900	11,520	10,515
		Total Salaries -	45,120	50,500	45,120	44,728
		Establishment.				
12	11	Clerks (200 and over) - -	46,300	90,000	47,550	87,706
58	59	Do. (below 200) - -	46,200		43,200	
32	32	Servants - - -	3,360	3,200	3,360	
		Marine Branch - - -	7,380	...	6,684	
		Temporary Establishment - -	1,450	1,200	1,090	620
			1,04,690		1,01,884	
		Deduct—Probable Savings -	*450*		*504*	
		Total Establishment -	1,04,240	94,400	1,01,380	88,326
		TOTAL REVENUE AND GENERAL DEPARTMENTS - - -	1,49,360	1,44,900	1,46,500	1,33,054
		FINANCIAL AND MUNICIPAL DEPARTMENTS.				
		Salaries.				
1	1	Secretary (2,916⅔)[4] - -	33,600	38,000	33,600	56,099
1	1	Under-Secretary (1,000)[4] - -	11,520	16,000	11,520	11,140
		Total Salaries -	45,120	54,000	45,120	67,239
		Establishment.				
9	7	Clerks (200 and over) - -	24,900	62,000	33,200	61,466
39	41	Do. (below 200) - -	38,000		33,900	
26	26	Servants - - -	2,600	2,800	2,600	2,612
		Temporary Establishment - -	1,000	1,300	1,300	4,305
					71,000	
		Deduct—Probable Savings -			*1,120*	
		Total Establishment -	66,500	66,100	69,880	68,383
		TOTAL FINANCIAL AND MUNICIPAL DEPARTMENTS -	1,11,620	1,20,100	1,15,000	1,35,622
		Total Salaries and Establishment—Judicial, &c., Departments - - - -	4,05,000	4,17,000	4,06,500	4,15,566
		ALLOWANCES.				
		Hill Journey Allowance to Officers - -				7,883
		Do. do. to Establishment -				6,088
		Travelling Allowance to Officers - -				1,842
		Do. do. to Establishment . -				575
		Deputation Allowance - - -				...
		TOTAL ALLOWANCES -	25,000	13,700	20,000	16,388
		Carried over -	4,30,000	4,30,700	4,26,500	4,31,954

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Civil Secretariats—*contd.*				
Brought forward	4,30,000	4,30,700	4,26,500	4,31,954
SPECIAL CHARGE.				
Maintenance of the Telegraph line from Belvedere	790	790	790	887
Cost of Stores	...	...	...	28
	790	790	790	915
CONTINGENCIES.				
Office and Ground Rent / Rates and Taxes	...	489	...	489
Postage Charges	5,500	5 500	5,210	5,657
Telegram Charges	...		...	5,216
Purchase of Books and Periodicals	2,000	2,600	3,000	2,440
Subscriptions to Newspapers and Gazettes	...	1,000	1,800	2,067
Hill Journey Charges	...	3,211	...	...
Office Expenses and Miscellaneous	16,910	15,000	11,200	20,560
TOTAL CONTINGENCIES	24,410	27,800	21,210	36,429
TRANSLATOR'S DEPARTMENT.				
Salaries.				
Bengalee Translator (420)	5,520	5,320	5,040	5,080
Ooriya Translator (250)	3,000	3,000	3,000	2,960
Urdu and Hindi Translator (400)	4,800	4,800	4,800	4,800
			12,840	
Deduct—Probable Savings			*40*	
Total Salaries	13,320	13,120	12,800	12,840
Establishment.				
Establishment of Bengalee Translator	5,286	9,320	5,166	9,289
Establishment for the supervision of the Native Press	4,140		4,020	
Establishment of Ooriya Translator	1,464	1,400	1,380	1,380
Establishment of Hindi Translator	3,204	2,800	3,204	2,653
	14,094		13,770	
Deduct—Probable Savings	*414*		*770*	
Total Establishment	13,680	13,520	13,000	13,322
Contingencies.				
Postage Charges	180	140	80	132
Office and Ground Rent / Rates and Taxes	960	1,050	960	1,137
Miscellaneous	360	400	360	330
Total Contingencies	1,500	1,590	1,400	1,599
TOTAL TRANSLATOR'S DEPARTMENT	28,500	28,230	27,200	27,761
LIBRARIAN'S DEPARTMENT.				
Librarian	2,760	2,620	3,000	2,540
Establishment	960	960	960	1,200
Miscellaneous	62	73	62	63
Temporary Establishment	240	127	...	...
	4,022		4 022	
Deduct—Probable Savings	*22*		*222*	
TOTAL LIBRARIAN'S DEPARTMENT	4,000	3,780	3,800	3,803
Total Civil Secretariats	**4,87,700**	**4,91,300**	**4,79,500**	**5,00,862**
Board of Revenue.				
Salaries.				
Members (4,000)[4]	92,160	1,04,000	92,160	89,258
Secretary (2,500)[4]	28,800	60,000	28,800	47,249
Junior Secretary (1,800)[4]	20,736		20,736	
Total Salaries	1,41,696	1,64,000	1,41,696	1,36,507
Carried over	1,41,696	1,64,000	1,41,696	1,36,507

Numbers. 1889-90.	Numbers. 1890-91.	Details
1	1	Bengalee Translator (420)
1	1	Ooriya Translator (250)
1	1	Urdu and Hindi Translator (400)
11	7	Establishment of Bengalee Translator
3	3	Establishment for the supervision of the Native Press
5	5	Establishment of Ooriya Translator
6	6	Establishment of Hindi Translator
2	2	Members (4,000)[4]
1	1	Secretary (2,500)[4]
1	1	Junior Secretary (1,800)[4]

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts. 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Board of Revenue—*contd.*				
		Brought forward -	1,41,696	1,64,000	1,41,696	1,36,507
		Establishment.				
		General Department—				
10	9	Clerks (200 and over) - -	38,160	1,00,000	43,400	1,06,762
82	83	Do. (less than 200) - -	62,280		61,600	
70	70	Servants - - -	6,682	6,700	6,600	7,009
		Temporary Establishment - -	...	2,700	...	...
		Wards' Estate Department—				
6	6	Clerks - - -	8,400	8,000	8,340	7,253
1	1	Servant - - -	84	84	84	
		Road-cess Department—				
2	2	Clerks - - -	2,400	2,520	2,400	2,367
1	1	Servant - - -	96	96	96	125
		Revenue Record Room Establishment—				
5	5	Indexers - - -	4,000	2,500	4,000	2,667
		Land Acquisition Establishment—				
6	6	Clerks - - - -	2,640	2,000	2,640	2,539
6	6	Servants - - -	516	400	516	
		Temporary Establishment - -	...		...	
			1,25,258	1,25,000	1,29,676	
		Deduct—Probable Savings	1,954		4,372	
		Total Establishment -	1,23,304	1,25,000	1,25,304	1,28,722
		Deduct—For Transfer to Excise Commissioner's Office	2,000			
			1,21,304			
		Allowances.				
		Travelling Allowances - - -	500	100	1,000	557
		Supplies and Services.				
		Cost of Stores - - - -	1,900	...	1,968	14
		Contingencies.				
		Office and Ground Rent - - -	...	2,700	...	1,332
		Rates and Taxes - - -				
		Petty Repairs - - - -	50	...	50	...
		Postage Charges - - -	2,200	2,000	2,000	2,355
		Ditto of Wards' Estates - -	...	200	200	155
		Telegram Charges - - -	...	200	...	...
		Office Expenses and Miscellaneous - -	5,350	4,200	4,582	6,232
		Ditto ditto of Wards' Estates	...	100	200	24
		Total Contingencies -	7,600	9,400	7,032	10,098
		Total Board of Revenue -	2,73,000	2,98,[illegible]00	2,77,000	2,75,898
		Commissioners.				
		Salaries.				
8	8	Commissioners (2,916⅔)[4] - -	2,68,800		2,68,800	
1	1	Ditto for Non-Regulation Provinces, (2,500)[4] - - -	28,800		28,800	
		Total Salaries -	2,97,600	3,00,000	2,97,600	3,09,928
		GENERAL ESTABLISHMENT.				
		Establishment.				
		Main Office—				
1	...	Clerk (200) - - -	...	86,000	2,400	86,016
142	139	Clerks (less than 200) - -	83,494		83,400	
110	110	Servants - - -	8,346	8,000	8,262	8,183
		Temporary Establishment - -	2,350	100	250	...
		Wards' Estate Department—				
30	29	Clerks - - -	14,640	15,000	15,000	15,840
11	11	Servants - - -	912	900	912	
		Temporary Establishment - -	...		...	...
		Local Fund Department—				
12	12	Clerks (less than 200) - -	6,900	9,000	6,900	14,352
3	3	Servants - - -	180		180	
		Road-cess Department—				
10	10	Clerks (less than 200) and Servants -	5,220		5,196	
		Statistical Department—				
1	1	Clerk - - - -	360		360	
		Municipal Department—				
4	4	Clerks - - -	2,136		2,136	
		Educational Establishment—				
8	8	Clerks (less than 200) - -	6,300	6,900	6,300	6,178
		Partition Establishment, Temporary -	3,500	3,500	3,500	3,601
		Revenue Record Room Establishments, &c.	2,100	1,900	2,100	2,691
		Total Establishment -	1,36,438	1,30,400	1,36,896	1,36,861
		Deduct—Probable Savings -	6,000		...	...
		Carried over -	1,30,438	1,30,400	1,36,896	1,36,861
			2,97,600	3,00,000	2,97,600	3,09,928

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Commissioners—*contd.*				
Brought forward -	2,97,600	3,00,000	2,97,600	3,09,928
General Establishment—Brought forward -	1,30,438	1,30,400	1,36,896	1,36,861
Allowances.				
Travelling Allowance of Officers - -	27,000	27,000	27,000	26,884
Ditto of Establishment -	5,500	5,000	5,000	5,695
Total Allowances -	32,500	32,000	32,000	32,579
Supplies and Services.				
Keep of Elephants - - -	4,080			
Value of Stores - - -	...			
Petty Construction and Repairs - -	...			
Repairs to Steamers - - -	...			
Purchase of Tents - - -	...			
Remuneration to Copyists - - -	475			
Total Supplies and Services -	4,555	5,000	5,000	4,635
Contingencies.				
Hot Weather Charges - - -	...			...
Purchase of Furniture - - -	...			1,372
Purchase of Books and Publications - -	265			79
Office and Ground Rent - - -	} 7,491			6,883
Rates and Taxes - - -				
Telegram Charges - - -	} 22,734			2,512
Postage Charges - - -				6,017
Office Expenses and Miscellaneous - -				10,768
Total Contingencies -	30,490	32,000	33,100	27,631
Total General Establishment -	1,97,983	1,99,400	2,06,996	2,01,706
Steamers at Dacca and Chittagong.				
Salary.				
Engineer (240, allowance 15) -	3,063	3,060	3,060	3,062
Establishment.				
Serangs, &c. - - -	9,089	8,250	8,250	7,952
Supplies and Services.				
Coal and other Fuel - - -	4,400	5,500	5,500	2,734
Purchase of Steamers and Boats - -	...		...	...
Marine stores, &c. - - -	4,000	} 8,440	8,444	4,320
Repair of Steamer - - -	4,500			2,631
Total Supplies and Services -	12,900	13,940	13,944	9,685
Contingencies.				
Miscellaneous - - - -	365	150	150	339
Total Steamers -	25,417	25,400	25,404	21,038
Total Commissioners -	5,21,000	5,24,800	5,30,000	5,32,672

Numbers. 1889-90.	Numbers. 1890-91.
1	1
50	51

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
High Court - - - -	10,97,000	10,76,000	11,23,000	10,80,816
Law Officers - - - -	2,67,000	2,72,000	2,61,000	2,76,766
Coroner's Court - - - -	13,000	13,000	13,000	14,427
Presidency Magistrates' Court - - -	70,000	73,000	60,500	62,487
Civil and Sessions Courts - - -	42,88,000	42,09,000	41,25,500	41,56,292
Courts of Small Causes - - -	2,01,000	1,90,000	2,03,000	1,96,931
Criminal Courts - - - -	21,75,000	21,50,000	21,80,000	21,59,525
Pleadership Examination Charges - -	7,000	7,000	7,000	7,024
Refunds - - - - -	1,45,000	1,40,000	1,40,000	1,47,468
TOTAL -	82,63,000	81,30,000	81,13,000	81,01,736

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		High Court.				
		JUDGES.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Chief Justice (6,000) - -	72,000	72,000	72,000	72,000
12	12	Puisne Judges, 4 (4,166)[4] & 8 (3,750)[4] -	5,50,600	4,93,000	5,60,000	4,89,877
			6,22,600		6,32,000	
		Deduct—Probable Savings -	*42,600*		*32,000*	
		TOTAL JUDGES -	5,80,000	5,65,000	6,00,000	5,61,877
		REGISTRAR, ORIGINAL SIDE.				
		Salaries.				
1	1	Registrar (1,875) - -	22,500	22,000	22,500	32,000
1	1	Assistant Registrar (750) - -	9,000	9,000	9,000	
1	1	Clerk to the Chief Justice (500) -	6,000	6,000	6,000	
		Total Salaries -	37,500	37,000	37,500	32,000
		Establishment.				
3	3	Clerks (200 and over) - -	8,400	8,400	8,400	35,494
34	34	Do. (less than 200) - -	20,088	20,269	19,828	
36	36	Servants - - -	3,675	3,675	3,675	3,990
1	1	Crier and Keeper of the Court -	900	900	900	1,200
9	9	Court House Servants - -	756	756	756	...
		Total Establishment -	33,819	34,000	33,559	40,684
		Allowances.				
		Travelling Allowances - - -	31	50	60	...
		Allowance to Court Keeper - - -	300	250	300	...
		Total Allowances -	331	300	360	...
		Supplies and Services.				
		Value of Stores - - -	...	...	...	...
		Stamps for Government Suits - -	6,500	6,000	6,500	3,000
		Books and Publications - - -	70	50	61	59
		Total Supplies and Services -	6,570	6,050	6,561	3,059
		Contingencies.				
		Office and Ground Rent - - -	16,380	15,000	17,220	15,612
		Rates and Taxes - - -				
		Postage Charges - - -	100	50	100	44
		Office Expenses and Miscellaneous - -	15,000	14,600	14,700	13,485
		Total Contingencies -	31,480	29,650	32,020	29,141
		TOTAL REGISTRAR, ORIGINAL SIDE -	1,09,700	1,07,000	1,10,000	1,04,884
		COMMISSIONER FOR TAKING ACCOUNTS AND TAXING-MASTER.				
		Establishment.				
1	1	Clerk (400) - - -	4,800	4,800	4,800	9,705
1	1	Clerk (300) - - -	3,600	3,600	3,600	
14	14	Clerks (less than 200) - -	6,984	6,952	6,966	
4	4	Servants - - -	348	348	348	379
		Total Establishment -	15,732	15,700	15,714	10,084
		Contingencies.				
		Office Expenses and Miscellaneous - -	268	300	286	207
		TOTAL COMMISSIONER FOR TAKING ACCOUNTS, &c. -	16,000	16,000	16,000	10,291
		CLERK OF INSOLVENCY.				
		Salaries.				
1	1	Chief Clerk to the Insolvent Court (1,000)	12,000	12,000	12,000	12,000
		Establishment.				
12	12	Clerks (less than 200) - -	6,576	6,532	6,538	6,058
2	2	Servants - - -	168	168	168	...
		Total Establishment -	6,744	6,700	6,706	6,058
		Contingencies.				
		Office Expenses and Miscellaneous - -	456	300	294	293
		TOTAL CLERK OF INSOLVENCY -	19,200	19,000	19,000	18,351
		CLERK OF THE CROWN.				
		Salaries.				
1	1	Clerk of the Crown (700) - -	8,400	8,400	8,400	8,400
		Establishment.				
6	6	Clerks - - - -	2,394	1,800	2,394	1,872
4	4	Servants - - -	414	400	414	327
		Total Establishment -	2,808	2,200	2,808	2,199
		Contingencies.				
		Sessions Expenses - - -	2,000	2,000	2,500	1,867
		Office Expenses and Miscellaneous - -	592	400	792	...
		Total Contingencies -	2,592	2,400	3,292	1,867
		TOTAL CLERK OF THE CROWN -	13,800	13,000	14,500	12,466
		Carried over -	7,38,700	7,20,000	7,59,500	7,07,869

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		High Court—*continued.*				
		Brought forward	7,38,700	7,20,000	7,59,500	7,07,869
		OFFICIAL RECEIVER.				
		Salaries.				
1	1	Receiver (700)	8,400	8,400	8,400	4,155
		Establishment.				
1	1	Clerk (200)	2,400	2,400	2,400	7,227
10	10	Clerks (less than 200)	4,884	4,800	4,884	
5	5	Servants	408	400	408	456
		Total Establishment	7,692	7,600	7,692	7,683
		Contingencies.				
		Office Expenses and Miscellaneous	908	1,000	408	670
		TOTAL OFFICIAL RECEIVER	17,000	17,000	16,500	12,508
		SHERIFF.				
		Salaries.				
		Sheriff	...	...	...	935
		Establishment.				
		Sheriff's Officers	...	...	...	2,403
		Ditto Servants	...	...	...	1,609
		Court-House Servants	...	...	...	606
		Total Establishment	...	..	...	4,618
		Allowances.				
		Sheriff's Allowances	...	...	...	
		Allowance for the Bengali Department of the Sheriff's Office	...	...	...	
		Total Allowances	...		...	
		Contingencies.				
		Postage Charges	...	...	...	20
		Office Expenses and Miscellaneous	...	...	...	2,585
		Total Contingencies	...	...	...	2,605
		TOTAL SHERIFF	...	...	...	8,158
		TRANSLATORS (ORIGINAL SIDE).				
		Salaries.				
1	1	Translator (600)	7,200	7,200	7,200	
3	3	Ditto (400)	14,400	14,400	14,400	
1	1	Ditto (200)	2,400	2,400	2,400	
		TOTAL TRANSLATORS, ORIGINAL SIDE	24,000	24,000	24,000	28,106
		REGISTRAR, APPELLATE SIDE.				
		Salaries.				
1	1	Registrar (1,700)*	19,584	19,584	19,584	
1	1	Deputy Registrar (1,000)	12,000	12,000	12,000	
1	1	Assistant Registrar (660)	7,920	7,920	7,440	
		Total Salaries	39,504	39,504	39,024	44,004
		Establishment.				
13	15	Clerks (200 and over)	65,280	65,000	62,040	1,04,170
73	68	Clerks (less than 200)	42,804	40 000	51,876	
146	146	Servants	13,368	13,000	13,236	12,957
1	1	Court-keeper	1,800	1,800	1,800	1,800
1	1	Provincial Establishment	360	360	360	330
			1,23,612		1,29,312	
		Deduct—Probable Savings	*1,656*		*3,476*	
		Total Establishment	1,21,956	1,20,160	1,25,836	1,19,257
		Allowances.				
		Travelling Allowances	100	86	400	71
		Contingencies.				
		Books and Publications	...		...	160
		Library	1,440	1,440	1,440	1,076
		Postage Charges	6,000	5,000	6,000	5,002
		Office Expenses and Miscellaneous	9,000	9,810	8,000	9,551
		Total Contingencies	16,440	16,250	15,440	15,789
		TOTAL REGISTRAR, APPELLATE SIDE	1,78,000	1,76,000	1,80,700	1,79,121
		Carried over	9,57,700	9,37,000	9,80,700	9,35,762

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		High Court—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	9,57,700	9,37,000	9,80,700	9,35,762
		TRANSLATORS AND INTERPRETERS (APPELLATE SIDE).				
11	11	Translators and Interpreters (300 and over) - - -	30,000	30,000	30,000	
13	13	Ditto (less than 200) - -	24,096	24,000	25,152	
			54,096		55,152	
		Deduct—Probable Savings -	*96*		*152*	
		TOTAL TRANSLATORS AND INTERPRETERS, APPELLATE SIDE - - -	54,000	54,000	55,000	54,714
		COPYIST ESTABLISHMENT.				
		Establishment.				
16	16	Copyists, Original Side - -	8,736	8,000	8,671	5,029
55	55	Do., Appellate Side - -	44,796	44,000	44,552	47,524
			53,532		53,223	
		Deduct—Probable Savings -	*532*		*223*	
		Total Establishment -	53,000	52,000	53,000	52,553
		Supplies and Services.				
		Copying Special Appeals and Pleadings	10,000	10,000	12,000	5,383
		TOTAL COPYIST ESTABLISHMENT -	63,000	62,000	65,000	57,936
		REPORTER.				
		Salaries.				
1	1	Law Reporter (900) - -	10,800	11,000	10,800	
3	3	Ditto (300) - -	10,800	11,000	10,800	
		Total Salaries -	21,600	22,000	21,600	31,600
		Establishment.				
1	1	Clerk (50) - - -	600	700	600	750
		Contingencies.				
		Postage Charges - - -	...	...	...	5
		Office Expenses and Miscellaneous -	100	300	100	49
		TOTAL REPORTER -	22,300	23,000	22,300	32,404
		Total High Court -	10,97,000	10,76,000	11,23,000	10,80,816
		Law Officers.				
		ENGLISH LAW OFFICERS.				
		Salaries.				
1	1	Advocate-General (3,135) - -	37,620	37,620	37,620	37,620
1	1	Standing Counsel (1,333) - -	16,000	16,000	16,000	16,000
1	1	Solicitor to Government (2,000) -	24,000	24,000	24,000	24,000
		Total Salaries -	77,620	77,620	77,620	77,620
		Establishment.				
		Establishments of Advocate-General -	3,762	3,762	3,762	3,762
		Ditto Solicitor to Government - -	12,000	12,000	12,000	12,000
		Total Establishment -	15,762	15,762	15,762	15,762
		Allowances.				
		Allowance to Solicitors for endorsing Orders -	600	600	600	600
		Supplies and Services.				
		Charges for Conducting Law Suits - -	2,637	2,000		
		Contingencies.				
		Office and Ground Rent - - -	1,881	1,881	1,881	1,881
		Rates and Taxes - - -				
		Postage Charges - - -	1,500	1,137	1,137	50
		Office Expenses and Miscellaneous - -				892
		Total Contingencies -	3,381	3,018	3,018	2,823
		TOTAL ENGLISH LAW OFFICERS -	1,00,000	99,000	97,000	96,805
		Carried over -	1,00,000	99,000	97,000	96,805

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Law Officers—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,00,000	99,000	97,000	96,805
		LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.				
		Salaries.				
1	1	Superintendent and Remembrancer of Legal Affairs (3,000)[4] - -	34,560	34,560	34,560	42,028
1	1	Deputy Superintendent (2,000) -	24,000	24,000	24,000	26,129
1	1	Government Pleader (300) - -	3,600	3,600	3,600	3,600
		Total Salaries -	62,160	62,160	62,160	71,757
		Establishment.				
1	1	Clerk (250) - - -	3,000	3,000	3,000	9,540
9	9	Clerks (less than 200) - -	6,540	6,540	6,540	
9	9	Servants - - -	780	780	780	779
		Total Establishment -	10,320	10,320	10,320	10,319
		Supplies and Services.				
		Fees to Pleaders in Criminal Cases -	1,000	1,000	1,000	...
		Charges for conducting Law Suits -	9,000	10,000	10,000	8,986
		Total Supplies and Services -	10,000	11,000	11,000	8,986
		Contingencies.				
		Service Telegrams - - -	200	100	100	122
		Postage Charges - -		200	200	30
		Do. chargeable to Wards' Estates -				
		Office Expenses and Miscellaneous -	400	500	500	322
		Total Contingencies -	600	800	800	474
			83,080	84,280	84,280	91,536
		Deduct—Amount to be recovered from Wards' Estates -	*4,080*	*3,280*	*2,980*	*3,632*
		TOTAL LEGAL REMEMBRANCER, &c. -	79,000	81,000	81,300	87,904
		MOFUSSIL ESTABLISHMENT.				
		Salaries.				
39	39	Government Pleaders (less than 200) -	21,900	21,900	21,900	21,851
		Establishment.				
31	31	Mookhtears or Legal Agents -	5,616	5,746	5,746	6,153
		Allowances.				
		Travelling Allowance - -	...	54	54	40
		Supplies and Services.				
		Fees to Pleaders in Criminal Cases -				53,425
		Do. in Pauper Suits - -				432
		Do. in Civil Suits - -				10,156
		Total Supplies and Services -	60,484	64,300	55,000	64,013
		TOTAL MOFUSSIL ESTABLISHMENT -	88 000	92,000	82,700	92,057
		Total Law Officers -	2,67,000	2,72,000	2,61,000	2,76,766
		Coroner's Court.				
		Salaries.				
1	1	Coroner (300) - - -	3,600	3,600	4,032	3,610
1	1	Surgeon (500) - - -	6,000	6,000	6,000	7,559
					10,032	
		Deduct—Probable Savings -			*144*	
		Total Salaries -	9,600	9,600	9,888	11,169
		Establishment.				
1	1	Clerk and Interpreter (60) - -	720	720	720	720
3	3	Servants - - -	252	252	252	252
		Total Establishment -	972	972	972	972
		Allowances.				
		Travelling Allowances - - -	432	388	...	422
		Contingencies.				
		Office and Ground Rent - - -	1,440	1,440	1,440	1,440
		Rates and Taxes - - -				
		Office Expenses and Miscellaneous -	556	600	700	424
		Total Contingencies -	1,996	2,040	2,140	1,864
		Total Coroner's Court -	13,000	13,000	13,000	14,427

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Presidency Magistrate's Court.				
		Salaries.				
2	2	Magistrates (1,500) (1,250) -	33,000	33,000	33,000	32,695
		Establishment.				
1	1	Interpreter (250) - - -	3,000	3,000	3,000	17,747
17	17	Interpreters and Clerks (less than 200)-	15,060	15,000	14,856	
12	12	Servants - - -	1,020	1,000	1,020	1,018
1	1	Driver of the Jail Van (80) - -	960	1,000	960	960
		Temporary Establishment - -	60		...	...
			20,100		19,836	
		Deduct—Probable Savings -	50		166	
		Total Establishment -	20,050	20,000	19,670	19,725
		Allowances.				
		Travelling Allowances - - -	10	50	50	...
		Fees to Interpreters - - -	40	150	114	10
		Total Allowances -	50	200	164	10
		Supplies and Services.				
		Dieting and Travelling Allowance to Witnesses and Conveyance of Prisoners - -	400	800	500	430
		Charges for Mofussil Witnesses attending High Court - - - -	2,000	2,000	1,000	2,104
		Expenses of Witnesses and Complainants attending Magistrate's Courts - - -	500	1,000	1,000	800
		Feed and Keep of Horses for the Prisoners' Jail Van - - - -	1,500	2,000	1,500	1,480
		Total Supplies and Services -	4,400	5,800	4,000	4,814
		Contingencies.				
		Office and Ground Rent - - -	9,820	11,000	1,116	2,739
		Rates and Taxes - - -				
		Postage Charges - - -	500	500	500	455
		Telegram Charges - - -	180	200	50	141
		Office Expenses and Miscellaneous - -	2,000	2,300	2,000	1,908
		Total Contingencies -	12,500	14,000	3,666	5,243
		Total Presidency Magistrate's Court -	70,000	73,000	60,500	62,487
		Civil and Sessions Courts.				
		DISTRICT AND SESSIONS JUDGES.				
		Salaries.				
		District and Sessions Judges—				
15	15	1st Grade (2,500)[4] - -	4,32,000	4,32,000	4,32,000	7,51,255
13	13	2nd " (2,000)[4] - -	2,99,520	2,99,000	3,00,480	
1	1	Judicial Commissioner (2,500)[4] -	28,800	28,800	28,800	33,000
1	1	Assistant Judge (1,280) - -	15,360	15,500	15,360	...
		Total Salaries -	7,75,680	7,75,300	7,76,640	7,84,255
		Establishment.				
27	27	Translators (less than 200) - -	29,880	29,500	29,544	31,348
60	60	Civil Court Ameens (ditto) - -	38,820	38,800	38,820	38,513
560	565	Clerks (ditto) - -	2,76,480	2,74,000	2,71,034	2,68,407
278	279	Servants - - -	18,342	18,300	18,222	18,074
—	—	Temporary Establishment - -	10,478	8,100	8,500	9,260
		Total Establishment -	3,74,000	3,68,700	3,66,120	3,65,602
		TOTAL DISTRICT AND SESSIONS JUDGES -	11,49,680	11,44,000	11,42,760	11,49,857
		SUBORDINATE JUDGES.				
		Salaries.				
7	7	1st Grade (1,000) - -	84,000	84,000	84,000	
15	15	2nd " (800) - -	1,44,000	1,44,000	1,44,000	
27	27	3rd " (600) - -	1,94,400	1,94,000	1,94,400	
		Additional - - -	18,600	10,000	8,500	
		Total Salaries -	4,41,000	4,32,000	4,30,900	4,38,351
		Establishment.				
		DISTRICT COURTS.				
167	172	Sheristadars, Peshkars, Mohurirs and others (less than 200) - -	70,863	70,000		73,594
102	106	Servants - - -	6,624	6,000		7,105
		Temporary Establishments - -	10,513	5,000		...
		Total Establishment, District Courts -	88,000	81,000	77,000	80,699
			88,000	81,000	77,000	80,699
		Carried over -	4,41,000	4,32,000	4,30,900	4,38,351
			11,49,680	11,44,000	11,42,760	11,49,857

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts—*contd.*				
		Brought forward -	11,49,680	11,44,000	11,42,760	11,49,857
		SUBORDINATE JUDGES—Brought forward -	4,41,000	4,32,000	4,30,900	4,38,351
		Establishment—Brought forward -	88,000	81,000	77,000	80,699
		MOFUSSIL SMALL CAUSE COURTS.				
1	1	Registrar (200) - - -	2,400	2,400	2,400	53,481
84	95	Clerks and Cashiers (less than 200) -	53,638	53,000	53,028	
72	72	Bailiffs ditto - -	4,884	4,800	4,884	7,035
48	48	Servants - - -	2,568	2,600	2,568	
1	1	Sale Ameen - - -	168	200	168	168
		Temporary Establishment - -	...	...	270	195
		Total Establishment, Mofussil Small Cause Courts - - -	63,658	63,000	63,318	60,879
		Total Establishment -	1,51,658	1,44,000	1,40,318	1,41,578
		TOTAL SUBORDINATE JUDGES -	5,92,658	5,76,000	5,71,218	5,79,929
		MUNSIFFS.				
		Salaries.				
75	75	1st Grade (400) - - -	3,60,000	3,60,000	3,60,000	8,65,332
70	70	2nd „ (300) - - -	2,52,000	2,50,000	2,52,000	
65	65	3rd „ (250) - - -	1,95,000	1,95,000	1,95,000	
25	25	4th „ (200) - - -	60,000	60,000	60,000	
19	30	Additional - - -	72,000	60,000	57,600	25,244
		Total Salaries -	9,39,000	9,25,000	9,24,600	8,90,576
		Establishment.				
1,202	1,236	Sheristadars, Mohurirs, &c. - -	4,50,114	4,45,000	4,12,396	4,08,083
		Establishment for Additional Munsiffs -			33,000	
		Temporary Establishments - -	...		...	1,696
		Total Establishment -	4,50,114	4,45,000	4,45,396	4,09,779
		TOTAL MUNSIFFS -	13,89,114	13,70,000	13,69,996	13,00,355
			31,31,453		30,83,974	
		Deduct—Probable Savings -	*10,452*		*13,074*	
		Total Salaries and Establishment of Civil and Sessions Courts - - -	31,21,000	30,90,000	30,70,900	30,30,141
		Allowances.				
		Travelling Allowances of Officers - -	21,921	22,000	21,000	19,431
		Ditto ditto of Establishment -	5,079	5,000	9,000	5,586
		Total Allowances -	27,000	27,000	30,000	25,017
		Supplies and Services.				
		Process-Serving Charges - - -	100			1,531
		Petty Construction and Repairs - -	...			13,062
		Diet and Travelling Expenses of Witnesses -	19,534			17,959
		Value of Stores - - -	...			15
		Books and Publications - - -	386			2,330
		Fees for Custody of Wills - - -	500			...
		Cost of Land - - - -	...			7
		Total Supplies and Services -	20,520	20,000	56,200	34,904
		Contingencies.				
		Office and Ground-rent - - -	22,480	22,000		18,768
		Rates and Taxes - - - -				
		Purchase and Repair of Furniture - -	...			11,554
		Telegram Charges - - -	...			274
		Postage Charges - - -	...			24,043
		Section-writing - - -	...			...
		Office Expenses and Miscellaneous - -	94,000	95,000		41,381
		Purchase and Repair of Tents - -	...			200
		Tour Charges - - - -	...			86
		Total Contingencies -	1,16,480	1,17,000		96,306
		Carried over -	32,85,000	32,54,000	31,57,100	31,86,368

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Civil and Sessions Courts—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	32,85,000	32,54,000	31,57,100	31,86,368
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
231	231	Nazirs - - - -	1,18,408	1,18,000	1,18,594	1,18,300
7,154	7,242	Peons - - - -	6,06,412	5,65,000	5,97,364	5,76,251
		Extra Peons - - -	20,192	17,000	17,715	13,216
			7,45,012		7,33,673	
		Deduct—Probable Savings -	*5,012*		*20,673*	
		Total Establishment -	7,40,000	7,00,000	7,13,000	7,07,767
		Allowances.				
		Travelling Allowances - - -	56,000	55,000	55,000	55,764
		TOTAL PROCESS-SERVING ESTABLISHMENT -	7,96,000	7,55,000	7,68,000	7,63,531
		COPYIST ESTABLISHMENT.				
		Remuneration to Copyists - -	2,07,000	2,00,000	2,00,400	2,06,393
		Total Civil and Sessions Courts -	42,88,000	42,09,000	41,25,500	41,56,292
		Courts of Small Causes.				
		PRESIDENCY COURTS.				
		Salaries.				
1	1	First Judge (2,500) - -	30,000		30,000	71,765
1	1	Second do. (1,400) - -	16,800		16,800	
1	1	Third do. (1,300) - -	15,600		15,600	
1	1	Fourth do. (1,125) - -	13,500		13,500	
		Registrar and Chief Ministerial Officer (750—900) - - -	9,360		9,000	9,882
1	1	Clerk of the Court (500) - -	6,000		6,000	5,760
		Total Salaries -	91,260	80,000	90,900	87,407
		Establishment.				
1	1	Deputy Clerk and Head Bailiff -	4,800	4,800	4,800	46,429
5	5	Clerks (200 and over) - -	12,600	12,600	12,600	
62	62	Do. (less than 200) - -	29,064	29,000	29,064	
44	44	Servants - - -	3,720	3,700	3,720	3,715
3	3	Interpreter and Translators (less than 200) - - - -	4,800	4,800	4,800	4,800
45	45	Bailiffs, Criers and others - -	16,000	15,300	15,340	17,919
		Temporary Establishment - -	...	...	...	...
			70,984		70,324	
		Deduct—Probable Savings -	*444*		*24*	
		Total Establishment -	70,540	70,200	70,300	72,863
		Allowances.				
		Travelling Allowances - - -	...		...	...
		Allowance to Stamp Vendor - -	1,800	1,800	1,800	150
		Contingencies.				
		Purchase and Repair of Furniture - -	...		...	484
		Office and Ground-rent - - -	4,680	4,920	4,920	4,440
		Rates and Taxes - - -				
		Postage Charges - - -	480	480	480	480
		Books and Publications - - -	240	400	400	236
		Office Expenses and Miscellaneous - -	1,000	1,200	1,200	897
		Total Contingencies -	6,400	7,000	7,000	6,537
		TOTAL PRESIDENCY COURTS -	1,70,000	1,59,000	1,70,000	1,66,957
		MOFUSSIL COURTS.				
		Salary.				
		1 Judge (1,500) - - - -	18,000	18,000	18,000	16,177
		Establishment.				
		11 Clerks (less than 200) - - -	6,492			7,001
		6 Servants, &c. - - - -	324			1,116
		Temporary Establishment - - -	792			...
			7,608			
		Deduct—Probable Savings	*308*			
		Total Establishment -	7,300	7,000	8,336	8,117
		Allowances.				
		Travelling Allowances of Officers - -	1,800	2,000	2,300	1,780
		Do. of Establishments -	...			17
		Process Server's Establishments.				
		52 Runners - - - -	3,900	4,000	4,364	3,883
		TOTAL MOFUSSIL COURTS -	31,000	31,000	33,000	29,974
		Total Courts of Small Causes -	2,01,000	1,90,000	2,03,000	1,96,931

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Criminal Courts.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Moiety of the Salaries of Collectors and Magistrates transferred from "3, Land Revenue—Charges of District Administration—General Establishments" - - -	12,55,000	12,48,000	12,80,000	12,46,642
2	1	Cantonment Joint Magistrates (1,000)	12,000	24,000	24,000	32,454
1	2	Ditto ditto (700)	16,800	8,000	8,400	
1	1	Assistant to the Superintendent, Tributary Mehals (500) - -	6,000	6,000	6,000	6,400
			12,89,800		13,18,400	
		Deduct—Probable Savings -	*4,800*		*18,400*	
		Total Salaries .	12,85,000	12,86,000	13,00,000	12,85,496
		Establishment.				
		Chief Office Establishment—				
2	4	Clerks (200 and over) - -	9,696	4,000	4,896	2,10,484
409	409	Clerks (less than 200) - -	1,97,742	2,00,000	2,00,828	
286	288	Servants - - -	16,620	16,500	17,736	16,636
		Deputy Collectors and Deputy Magistrates—				
		Moiety of Establishment of Deputy Magistrates transferred from "3, Land Revenue—Charges of District Administration" (page 17) -	1,87,009	1,73,000	1,83,877	1,72,145
		Establishment of Superintendent, Tributary Mehals—				
13	14	Clerks - - - -	10,050	9,500	9,700	11,204
20	20	Servants - - -	1,368	1,000	1,368	
		Hazut Establishment - -	396	400	396	...
		Cantonment Magistrate's Establishment - - -	3,708	2,000	3,672	1,897
		Honorary Magistrate's Establishment -	5,718	4,500	4,668	4,645
		Temporary Establishment - -	330	100	90	296
			4,32,637			
		Deduct—Probable Savings -	*12,637*			
		Total Establishment -	4,20,000	4,11,000	4,27,231	4,17,307
		Allowances.				
		Moiety of "Travelling Allowance" of Officers transferred from "3, Land Revenue—Charges of District Administration—General Establishments" - - -	62,500	58,000	66,000	58,766
		Travelling Allowance of Cantonment Magistrate and Superintendent, Tributary Mehals -	14,000	15,000	13,000	1,830
		Travelling Allowance of Establishment -				12,889
		House Allowance - - -	2,500	1,500	1,544	2,594
		Total Allowances -	79,000	74,500	80,544	76,079
		Supplies and Services.				
		Remuneration to Copyist - -	42,000	45,000		...
		Cost of land - - -	...			5
		Repair to Steamers - - -	500			...
		Process-serving Charges - - -	...			4,715
		Diet Money to Witnesses - -	23,650			25,228
		Value of Stores - - -	...	35,500		...
		Purchase of Boats - - -	1,500			...
		Petty Construction and Repairs - -	...			5,062
		Keep of Elephants - - -	1,920			...
			69,570	80,500		35,010
		Contingencies.			1,06,948	
		Process Fees Advanced - - -	...			569
		Rents, Rates, and Taxes - - -	10,896			7,180
		Telegram Charges - - -	...			1,884
		Postage Charges - - -	...			19,101
		Section-writing - - -	460			629
		Purchase of Furniture - - -	...			5,768
		Purchase of Books and Publications -	...			254
		Purchase and Repair of Tents - -	...			948
		Office Expenses and Miscellaneous - -	76,074			42,343
		Tour Charges - - - -	...			4,809
		Total Contingencies -	87,430	79,000		83,485
		Carried over -	19,41,000	19,31,000	19,14,723	18,97,377

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Criminal Courts—*contd.*				
		Brought forward -	19,41,000	19,31,000	19,14,723	18,97,377
		PROCESS-SERVING ESTABLISHMENT.				
1,245	1,247	Peons - - - -	1,01,712		1,01,496	92,798
		Extra Peons - - -	10,325		10,920	10,844
		Travelling Allowance - -	600		155	685
		Contingencies - - -	6,000		...	10
			1,18,637		1,12,571	
		Deduct—Probable Savings -	*8,637*		*7,054*	
		TOTAL PROCESS-SERVING ESTABLISHMENT -	1,10,000	1,05,000	1,05,517	1,04,337
		COPYIST ESTABLISHMENT.				
		Remuneration to Copyists - -	...	...	37,000	42,643
		SUB-DIVISIONAL ESTABLISHMENTS.				
		Moiety of Sub-Deputy Magistrate's Salaries and Establishment transferred from "3, Land Revenue—Charges of District Administration—Sub-Divisional Establishments" .	1,13,160	1,04,000	1,10,760	1,04,115
		Allowances.				
		Travelling Allowances of Officers - - } Ditto of Establishment - }	10,840	10,000	12,000	6,0[illegible]
		TOTAL SUB-DIVISIONAL ESTABLISHMENTS -	1,24,000	1,14,000	1,22,760	1,15[illegible]
		Total Criminal Courts -	21,75,000	21,50,000	21,80,000	21,5[illegible]

19B.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Acc[illegible] 188[illegible]
PROVINCIAL.	Rs.	Rs.	Rs.	
Jails - - - - -	12,20,000	12,90,000	10,94,000	11,4[illegible]
Jail Manufactures - - - -	6,69,000	5,30,000	5,55,000	6,48,[illegible]
TOTAL -	18,89,000	18,20,000	16,49,000	17,95,795

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Jails.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		SUPERINTENDENCE.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector General (2,000) -	24,000	26,500	24,000	29,095
1	1	Personal Assistant to Inspector General (480) - - -	5,760	5,500	5,520	5,440
		Total Salaries -	29,760	32,000	29,520	34,535
		Establishment.				
1	1	Clerk (on 200) - - -	2,400		2,400	} 13,982
25	25	Clerks (less than 200) - -	12,294		12,274	
8	8	Servants - - -	732		732	714
		Temporary Establishment - -	...		...	721
		Total Establishment -	15,426	16,000	15,406	15,417
		Allowances.				
		Travelling Allowances - - -	3,200	3,000	3,200	3,173
		Contingencies.				
		Telegram Charges - - -	200	300	200	209
		Postage Charges - - -	1,400	1,700	1,300	1,327
		Office Expenses and Miscellaneous - -	1,200	2,000	1,200	1,199
		Total Contingencies -	2,800	4,000	2,700	2,735
		TOTAL SUPERINTENDENCE -	51,186	55,000	50,826	55,860
		SALARIES.				
		Presidency Jail.				
1	1	Superintendent (900) -	10,800		10,800	
1	1	Deputy Superintendent (500) -	6,000		6,000	
1	1	Jailor (225) -	2,700	26,000	2,700	22,375
1	1	Deputy Jailor (58) -	696		672	
3	3	Assistant Jailors (40-50) -	1,752		1,572	
			21,948		21,744	
		Deduct—Probable Savings -	*48*		*244*	
		Total Presidency Jail -	21,900	26,000	21,500	22,375
		Carried over -	21,900	26,000	21,500	22,375

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Jails—*continued.*				
		SALARIES—Brought forward -	21,900	26,000	21,500	22,375
		Central Jails.				
5	5	Superintendents (1,050, 3—850, 800) -	52,800		52,200	
6	6	Medical Officers (300, 150, 4—100) -	10,200		10,200	
3	3	Depy. Superintendents (600, 500, 350) -	17,400		16,620	
3	3	Asst. Superintendents (400, 300 250) -	11,400		11,400	
8	6	Jailors (275, 2—255, 195, 185, 165) -	15,960		17,340	
7	7	Deputy Jailors (50—60) - -	4,596		4,644	
19	19	Assistant Jailors (40—50) - -	10,344		10,464	
			1,22,700		1,22,868	
		Deduct—Probable Savings -	*1,700*		*1,652*	
		Total Central Jails -	1,21,000	1,20,000	1,21,216	1,17,770
		District Jails.				
37	39	Superintendents (16—100, 15—75, 7—50 and 30) - -	37,260		36,900	
[illegible]	24	Jailors (275, 200, 2—175, 165, 2—135, 9—125, 120, 5—100, 2—95) -	38,340		40,560	
	39	Assistant Jailors (40—50) -	22,860		20,604	
			98,460		98,064	
		Deduct—Probable Savings -	*360*		*764*	
		Total District Jails -	98,100	1,08,000	97,300	1,04,248
		Lock-ups.				
	—	Apprentice Assistant Jailor (30) -	...	360	360	(*a*) 5,015
		Reformatory Schools.				
	1	Superintendent (300) - -	3,600		4,790	
	1	Superintendent (100) - -	1,200		1,200	
	1	Deputy Superintendent (250) -	3,000		3,000	
					8,990	
		Deduct—Probable Savings -			*90*	
		Total Reformatory Schools -	7,800	9,000	8,900	8,860
		TOTAL SALARIES -	2,48,800	2,63,360	2,49,276	2,58,268
		CLERICAL, EDUCATIONAL AND MECHANICAL ESTABLISHMENTS.				
		Lock-ups.				
2	1	Clerk (10) - - -	120	440	480	460
		Reformatory Schools.				
5	5	Clerks (less than 200) - -	2,040		2,040	1,685
1	1	Store-keeper (30) - - -	360		360	
3	3	Masters (25, 30 and 55) - -	1,320		1,320	
1	1	Blacksmith (30) - - -	360		360	
1	1	Carpenter (25) - - -	300		300	2,485
1	1	Book-binder (20) - - -	240		240	
1	1	Tinsmith (20) - - -	240		240	
1	1	Drill Instructor - - -	36		...	
		Total Reformatory Schools -	4,896	5,000	4,860	4,170
		TOTAL CLERICAL, &c., ESTABLISHMENTS -	5,016	5,440	5,340	4,630
		WARDER ESTABLISHMENT.				
		Presidency Jail.				
		Europeans.				
5	4	Fixed Warders (90—120) - -	5,040		5,400	
...	...	Reserve Warder (150) - -	...		...	
		Natives.				
51	53	Fixed Warders (10—30) - -	7,440		6,936	
16	16	Reserve Warders (10—30) - -	2,256		2,256	
		Total Presidency Jail -	14,736	16,000	14,592	15,405
		Central Jails.				
227	227	Fixed Warders - - -	26,644		24,396	
102	102	Reserve Warders - - -	13,692		12,402	
		Total Central Jails -	40,336	38,000	36,798	36,338
		District Jails.				
600	620	Fixed Warders - - -	75,630		66,084	
154	154	Reserve Warders - - -	18,804		16,956	
		Total District Jails -	94,434	90,000	83,040	80,114
		Carried over -	1,49,506	1,44,000	1,34,430	1,31,857

(*a*) Includes pay of certain Hospital Assistants provided from the Estimates under "Hospital Charges—Lock-ups".

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
		ESTABLISHMENT—Brought forward -	5,016	5,440	5,340	4 630
		WARDER ESTABLISHMENT—Brought forward -	1,49,506	1,44,000	1,34,430	1,31,857
		Lock-ups.				
434	432	Fixed Warders - -	51,900	47,000	46,407	46,885
		Reserve Warders - -				
		Reformatory Schools.				
26	26	Fixed Warders - - -	3,054	3,000	3,054	3,067
		TOTAL WARDER ESTABLISHMENT -	2,04,460	1,94,000	1,83,891	1,81,809
		MENIAL AND OTHER ESTABLISHMENTS.				
		Presidency Jail.				
2	2	Servants - - -	384	300	192	323
		Central Jails.				
16	16	Servants - - -	1,068	1,500	1,068	1,338
...		Extra and Temporary Establishment -	500		500	
		Total Central Jails -	1,568	1,500	1,568	1,[illegible]
		District Jails.				
4	5	Servants - - -	264	1,500	228	[illegible]
		Extra and Temporary Establishment -	448		600	
		Total District Jails -	712	1,500	828	[illegible]
		Lock-ups.				
4	4	Servants - - -	288	3,000	288	[illegible]
		Extra and Temporary Establishment -	2,644		2,000	
		Total Lock-ups -	2,932	3,000	2,288	[illegible]
		Reformatory Schools.				
3	3	Cooks and mehters - -	264	250	264	[illegible]
		Temporary Establishments - -	...		...	...
		Total Reformatory Schools .	264	250	264	[illegible]
		TOTAL MENIAL AND OTHER ESTABLISHMENT .	5,860	6,550	5,140	5,768
		TOTAL ESTABLISHMENT .	2,15,336	2,05,990	1,94,371	1,92,207
		ALLOWANCES.				
		House Allowances (Central Jail) - -	1,800	1,800	1,800	...
		Travelling Allowances.				
		Presidency Jail - - -	725	200	125	134
		Central " - - -	3,000	4,000	2,000	4,178
		District " - - -	2,600	3,500	2,600	3,169
		Lock-ups - - -	1,180	1,200	1,275	1,190
		Reformatory Schools - - -	30	30	30	27
		TOTAL ALLOWANCES -	9,335	10,730	7,830	8,698
		SUPPLIES AND SERVICES.				
		Presidency Jail.				
		Rations (1,270 Prisoners) - -	32,000	38,000	30,000	29,171
		Clothing and Bedding (1,270 Prisoners) -	5,000	6,000	5,000	197
		Petty Construction and Repairs - -	2,500	2,000	2,500	2,235
		Moving Prisoners - - -	700	1,000	500	735
		Ordnance Stores - - -	100	...	100	163
		Miscellaneous - - - -	4,000	5,000	4,000	...
		Total Presidency Jail -	44 300	52,000	42,100	32,501
		Central Jails.				
		Rations (6,900 Prisoners) - -	1,60,000	1,80,000	1,30,000	1,42,596
		Clothing and Bedding (6,900 Prisoners) -	24,310	20,000	20,000	26,660
		Petty Construction and Repairs - -	7,000	7,000	7,000	6,462
		Moving Prisoners - - -	7,000	8,000	4,000	7,534
		Ordnance Stores - - -	2,000	1,000	2,000	990
		Cost of Europe Stores - - -	500	...	...	...
		Miscellaneous - - - -	30,000	35,000	27,000	...
		Total Central Jails -	2,30,810	2,51,000	1,90,000	1,84,242
		District Jails.				
		Rations (8,385 Prisoners) - - -	1,60,048	1,60,000	1,25,000	1,28,752
		Clothing and Bedding (8,385 Prisoners) -	20,000	25,000	20,000	26,182
		Petty Construction and Repairs -	8,000	9,000	8,000	9,722
		Moving Prisoners - -	9,000	9,000	9,000	8,870
		Ordnance Stores - - -	2,000	2,000	1,000	2,543
		Miscellaneous - - - -	35,000	49,000	33,000	...
		Total District Jails -	2,34,048	2,54,000	1,96,000	1,76,069
		Carried over -	5,09,158	5,57,000	4,28,100	3,92,812

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
SUPPLIES AND SERVICES—Brought forward	5,09,158	5,57,000	4,28,100	3,92,812
Lock-ups.				
Rations (973 Prisoners)	24,000	30,000	19,000	23,061
Clothing and Bedding	2,400	1,000	500	2,310
Petty Construction and Repairs	5,000	4,000	9,500	4,535
Moving Prisoners	5,000	4,000	4,000	5,168
Diet to Prisoners in the Calcutta Lock-Up	1,800	1,000	1,800	...
Miscellaneous	11,000	...	...	...
Total Lock-ups	49,200	40,000	34,800	35,074
Reformatory Schools.				
Rations	7,300	8,000	7,000	7,226
Clothing and Bedding	500	500	500	42
Petty Construction and Repairs	500	500	500	913
Prisoner Transfer Charges	200	...	...	160
Miscellaneous	2,000	...	...	...
Total Reformatory Schools	10,500	9,000	8,000	8,341
TOTAL SUPPLIES AND SERVICES	5,68,858	6,06,000	4,70,900	4,36,227
HOSPITAL CHARGES.				
Presidency Jail.				
1889-90: 1; 1890-91: 1 — Hospital Assistant	1,080	800	840	800
1889-90: 1; 1890-91: 1 — Compounder	240	200	240	191
Medical Stores	500	500	500	321
Hospital Expenses	7,000	8,500	6,000	6,991
Total Presidency Jail	8,820	10,000	7,580	8,303
Central Jails.				
1889-90: 6; 1890-91: 7 — Hospital Assistants	4,176	2,000	2,256	2,407
1889-90: 6; 1890-91: 6 — Compounders	960	1,000	960	954
Medical Stores	2,500	2,000	2,500	2,410
Hospital Expenses	18,000	20,000	16,000	17,251
Total Central Jails	25,636	25,000	21,716	23,022
District Jails.				
1889-90: 37; 1890-91: 38 — Hospital Assistants	14,100	10,000	9,300	9,727
Medical Stores	3,500	5,000	3,500	3,586
Hospital Expenses	15,000	20,000	13,000	15,091
Total District Jails	32,600	35,000	25,800	28,404
Lock-ups.				
1889-90: 85; 1890-91: 87 — Hospital Assistants, &c.	13,500	13,000	12,720	(a) 8,256
Medical Stores	300	500	200	627
Hospital Expenses	500	500	590	347
Total Lock-ups.	14,300	14,000	13,510	9,230
Reformatory Schools.				
1889-90: 2; 1890-91: 2 — Hospital Assistants	600	500	420	504
Medical Stores	50	50	50	...
Hospital Expenses	250	390	250	363
Total Reformatory Schools	900	940	720	867
TOTAL HOSPITAL CHARGES	82,256	84,940	69,326	69,826
CONTINGENCIES.				
Postage Charges—				
Presidency Jail	300	100	80	333
Central Jail	1,000	1,000	1,000	976
District Jail	1,700	2,000	1,700	1,587
Lock-Ups	500	500	500	584
Reformatory Schools	50	50	50	55
Total Postage Charges	3,550	3,650	3,330	3,535
Telegram Charges—				
Presidency Jail	25	50	10	38
Central Jails	250	400	115	248
District Jails	150	300	150	157
Lock-Ups	25	30	25	29
Total Telegram Charges	450	780	300	472
Rents, Rates, and Taxes—				
Presidency Jail	4,900	5,350	4,900	317
Central Jail	11,100	10,300	7,141	9,529
District „	9,000	9,700	8,571	7,752
Lock-ups	2,000	2,470	1,000	2,174
Reformatory Schools	229	330	229	300
Total Rents, Rates, and Taxes	27,229	28,150	21,841	20,072
Carried over	31,229	32,580	25,471	24,079

(a) See note at foot of page 53.

19B.—LAW AND JUSTICE—JAILS—*concluded.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
CONTINGENCIES—Brought forward	31,229	32,580	25,471	24,079
Office Expenses and Miscellaneous—				
Presidency Jail	2,500	5,000	2,500	7,178
Central Jails	5,000	7,000	5,000	38,706
District Jails	4,000	6,000	4,000	42,546
Lock-Ups	1,000	11,000	12,000	11,133
Reformatory Schools	500	2,400	2,500	2,186
Total Office Expenses and Miscellaneous	13,000	31,400	26,000	1,01,749
TOTAL CONTINGENCIES	44,229	63,980	51,471	1,25,828
Refunds	...		...	
TOTAL SUPERINTENDENCE	51,186	55,000	50,826	55,860
„ PRESIDENCY JAIL	98,590	1,15,000	93,579	86,907
„ CENTRAL „	4,41,500	4,60,000	3,88,354	4,16,347
„ DISTRICT „	4,77,344	5,10,000	4,19,989	4,45,160
„ LOCK-UPS	1,23,157	1,20,000	1,12,645	1,14,492
„ REFORMATORY SCHOOLS	28,223	30,000	28,607	28,148
REFUNDS	...	...	...	...
Total Jails	**12,20,000**	**12,90,000**	**10,94,000**	**11,46,914**
Jail Manufactures.				
SALARIES.				
Superintendent for the Jail Manufacture (750)	9,000	9,000	9,000	9,000
CLERICAL, MECHANICAL, &c., ESTABLISHMENT.				
Manager of Jail Depôt at Calcutta (150—200)	2,400	2,400	2,400	2,280
Pay of Artizans, &c.—Presidency Jail	108		108	...
Central Jails	27,175		26,564	
District „	1,966	27,600	1,800	29,099
Trade Instructors of the Reformatory Schools	1,884		1,884	
Printer	360		...	...
TOTAL CLERICAL, &c., ESTABLISHMENT	33,893	30,000	32,756	31,379
WARDER ESTABLISHMENT.				
Second class Head Warder of the Reformatory School	180		180	
Extra Warders	300	450	300	
	480	450	480	...
MENIAL AND OTHER ESTABLISHMENT.				
Servants of the Jail Depôt at Calcutta	390	350	384	382
ALLOWANCES.				
Travelling expenses of the Supdt., Jail Depôt, at Calcutta	1,500	1,200	1,500	1,361
SUPPLIES AND SERVICES.				
Purchase of raw materials—				
Presidency Jail				
Central Jails		4,68,000	4,55,000	
District „				
Lock-ups				
Reformatory Schools		...	15,000	
	5,95,000	4,68,000	4,70,000	5,79,149
Cost of Machinery and Tools and Plant—				
Central Jail	15,000	13,000	20,000	14,712
District „				
	15,000	13,000	20,000	14,712
Petty Construction and Repairs—				
Presidency Jail	...	...	...	
Central Jails	1,000		5,000	
District „	800	1,000	2,000	
Lock-ups	200		1,000	
Reformatory Schools	...	...	800	
	2,000	1,000	8,800	1,545
Freight Charges	7,000	5,000	7,000	8,326
TOTAL SUPPLIES AND SERVICES	6,19,000	4,87,000	5,05,800	6,03,732
CONTINGENCIES.				
Miscellaneous—Presidency Jails				
Central Jails	2,800	2,000	3,000	2,668
District „				
Lock-ups				
Jail Depôt at Calcutta	1,437	...	1,200	...
TOTAL CONTINGENCIES	4,237	2,000	4,200	2,668
Refunds	500	...	880	359
Total Jail Manufactures	**6,69,000**	**5,30,000**	**5,55,000**	**6,48,881**

Numbers. 1889-90.	Numbers. 1890-91.	
1	1	Second class Head Warder of the Reformatory School
3	3	Extra Warders
4	4	Servants of the Jail Depôt at Calcutta

20.—POLICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Railway Police - - - -	30,000	30,000	30,000	31,371
Provincial.				
Presidency Police - - - -	7,19,000	7,18,000	7,47,600	3,20,645
Superintendence - - - -	1,13,000	1,22,000	1,13,000	1,13,069
District Executive Force - - -	38,99,000	39,70,000	38,84,000	39,46,996
Village Police - - - -	1,65,000	1,84,000	1,54,000	1,66,174
Special Police - - - -	2,02,000	2,20,000	1,91,000	1,88,556
Railway Police - - - -	77,000	71,000	81,000	70,573
Cattle Pounds - - - -	3,000	5,000	5,400	4,925
Steam-boiler Inspection Establishments - -	19,000	19,000	17,000	17,611
Refunds - - - - -	4,000	3,000	6,000	5,550
Total Provincial -	52,01,000	53,12,000	51,99,000	48,34,099
Local.				
Cattle Pounds - - - -	19,000	19,000	17,000	18,685
TOTAL -	52,50,000	53,61,000	52,46,000	48,84,155

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Railway Police.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Railway Police, Imperial. East Indian Railway Police.				
		Salaries.				
1	1	Assistant Inspector-General (800) -	9,600		8,400	
		Police Force.				
5	5	Inspectors - - -	15,600		15,600	
8	8	Sub-Inspectors - - -				
6	6	European Sergeants - -	5,760		5,760	
44	44	Head Constables - - -	26,176		26,176	
185	185	Constables - - -				
		Total Police Force -	47,536		47,536	
		Establishment.				
		Clerks - - -				
		Servants - - -				
		Total Establishment -	3,781		3,721	
		Allowances.				
		Travelling Allowance - - -				
		Batta Allowance - - - -				
		Total Allowances -	2,433		2,433	
		Contingencies.				
		Rent, Rates, and Taxes - - -	8,886		8,886	
		Office Expenses and Miscellaneous - -	6,024		6,024	
		Total Contingencies -	14,910		14,910	
		Total East Indian Railway Police -	78,260		77,000	
		Deduct—$\frac{7}{10}$ths payable by the East Indian Railway -	54,782		54,000	
		$\frac{3}{10}$ths payable by Government - -	23,478		23,000	
		Additional Provision for Watch and Ward -	4,022		4,500	
		Total East Indian Railway Police -	27,500	28,000	27,500	29,308
		Bengal Central Railway, Imperial - -	2,500	2,000	2,500	2,063
		Total Railway Police, Imperial -	30,000	30,000	30,000	31,371
		Railway Police, Provincial. Eastern System.				
		Eastern Bengal, Calcutta and South-Eastern and Central Bengal Railways :—				
		Salaries.				
		50 per cent. of pay of Assistant Inspector-General and Office Establishment - - -	6,707	5,000	6,707	4,467
		Police Force.				
3	3	Inspectors - - -	5,400		5,400	6,593
8	8	Sub-Inspectors - - -	5,880		5,880	3,802
27	27	Head Constables - - -	6,062		6,062	4,641
128	128	Constables - - -	12,009		12,009	10,184
1	1	European Constable - -	1,200		1,200	746
		Total Police Force	30,551	26,000	30,551	25,966
		Carried over -	37,258	31,000	37,258	30,433

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Railway Police—*continued.*	Rs.	Rs.	Rs.	Rs.
RAILWAY POLICE, PROVINCIAL—*contd.*				
EASTERN SYSTEM—Brought forward -	37,258	31,000	37,258	30,433
Allowances.				
Good Conduct Allowances - - -	642	500	642	451
Travelling Allowances - - -				
Total Allowances -	642	500	642	451
Supplies and Services.				
Clothing and Great Coats (155 men) - -	1,500	1,900	1,500	3,164
Rewards to Informers - - - -				
Total Supplies and Services -	1,500	1,900	1,500	3,164
Contingencies.				
Miscellaneous - - - -	1,600	1,600	1,600	1,651
Deduct—Charges on account of Central Bengal	41,000		41,000	
Railway, Imperial - -	*2,500*		*2,500*	
TOTAL EASTERN SYSTEM -	38,500	35,000	38,500	35,699
NORTHERN BENGAL STATE RAILWAY POLICE.				
Salaries.				
39 per cent. of pay of Assistant Inspector-General and Office Establishment - -	5,280	5,300	5,280	5,386
Numbers. 1889-90 / 1890-91.				
Police Force.				
1 / 1 Inspector - - -	4,680		4,680	457
3 / 3 Sub-Inspectors - - -				2,370
47 / 47 Head Constables - - -	5,413		5,413	1,815
Constables - - -				3,615
	10,093		10,093	
Deduct—Probable Savings -	*1,908*		*1,908*	
Total Police Force -	8,185	8,300	8,185	8,257
Allowances.				
Good Conduct Allowances - -	48	300	48	12
Travelling Allowances - - -	401		401	251
Total Allowances -	449	300	449	263
Supplies and Services.				
Clothing and Great Coats (47 men) - -	456	200	456	...
Contingencies.				
Office Expenses and Miscellaneous - -	630	300	630	313
TOTAL NORTHERN BENGAL RAILWAY POLICE -	15,000	14,400	15,000	14,219
Numbers. 1889-90. / 1890-91.				
NULHATI STATE RAILWAY POLICE.				
Police Force.				
1 / 1 Head Constable - - -	419		419	233
2 / 2 Constables - - -				320
Travelling Allowances - -	85		85	16
Clothing - - -	...		...	25
Total Police Force -	504	500	504	594
Contingencies.				
Office Expenses and Miscellaneous - -	67	100	67	27
TOTAL NULHATI STATE RAILWAY POLICE -	571	600	571	621
Numbers. 1889-90. / 1890-91.				
TIRHOOT STATE RAILWAY POLICE.				
Salaries.				
1 / — Assistant Inspector-General (400) -	...		4,800	
Police Force.				
1 / 1 Inspector - - -	3,120		3,120	2,003
1 / 1 Sub-Inspector - - -				668
55 / 55 Head Constables - - -	5,938		5,938	1,825
Constables - - -				3,263
	9,058		9,058	
Deduct—Probable Savings -	*1,258*		*2,058*	
Total Police Force -	7,800	8,000	7,000	7 759
Establishment.				
4 / 4 Clerks - - - -	1,224		1,224	1,139
Servants - - -				68
	1,224	1,000	1,224	1,207
Allowances.				
Good Conduct Allowances - -	48		48	10
Travelling Allowances - - -	800		800	901
Total Allowances -	848	1,000	848	911
Contingencies.				
Office Expenses and Miscellaneous - -	1,217	1,000	1,217	1,141
TOTAL TIRHOOT STATE RAILWAY POLICE -	11,089	11,000	15,089	11,018

20.—POLICE—*continued.*

Numbers. 1889-90	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Railway Police—*contd.*				
		RAILWAY POLICE, PROVINCIAL—*contd.*				
		DACCA AND MYMENSING STATE RAILWAY POLICE.				
		Salaries.				
		11 per cent. of pay of Assistant Inspector-General and Office Establishment -	1,570	1,600	1,570	1,675
		Police Force.				
1	1	Inspector - - -			...	
3	3	Sub-Inspector - - -	960		960	930
16	16	Head Constables - - -	2,183		2,183	702
		Constables - - -				1,446
			3,143		3,143	
		Deduct—Probable Savings -	229		229	
		Total Police Force -	2,914	3,000	2,914	3,078
		Allowances.				
		Good Conduct Allowances - - -	12		12	
		Travelling Allowances - - -	119		119	
		Supplies and Services.				
		Clothing and Great Coats (19 men) - -	131	100	131	26
		Contingencies.				
		Office Expenses and Miscellaneous - -	184	200	184	...
		TOTAL DACCA AND MYMENSING STATE RAILWAY POLICE -	201	100	201	56
		BENGAL AND N. W. RAILWAY - -	5,000	5,000	5,000	4,835
		MUNIHARI-KUSHA SECTION OF ASSAM-BEHAR STATE RAILWAY - - -	3,670	2,000	3,670	2,357
		TOTAL IMPERIAL SUB-HEADS -	3,170	3,000	3,170	1,824
		TOTAL PROVINCIAL SUB-HEADS -	30,000	30,000	30 000	31,371
		Total Railway Police -	77,000	71,000	81,000	70,573
		Presidency Police.	1,07,000	1,01,000	1,11,000	1,01,944
		CALCUTTA POLICE.				
		Salaries.				
1	1	Commissioner - - -	24,000	24,800	24,000	
1	1	Assistant Commissioner - -	6,000	5,900	6,000	
		Total Salaries -	30,000	30,700	30,000	
		Establishment.				
18	18	Clerks - - -	21,456	21,400	21,166	
19	19	Servants - - -	1,764	1,900	1,764	
		Total Establishment -	23,220	23,300	22,930	
		Contingencies.				
		Rent, Rates, and Taxes - .	...	3,000	2,000	
		Office Expenses and Miscellaneous -	1,000		1,000	
		Total Contingencies -	1,000	3,000	3,000	
		Executive Force.				
4	4	Superintendents - - -	19,200		20,464	
6	6	1st Class Inspectors - -	18,000		18,000	
7	7	2nd ditto - - -	16,800		16,800	
3	3	3rd ditto - - -	6,300	68,000	6,300	
2	2	4th ditto - - -	3,600		3,600	
6	6	5th ditto - - -	9,000		9,000	
4	4	6th ditto - - -	4,800		4,800	
6	6	European Sergeants - -	8,760		8,760	
3	3	1st Class ditto - - -	3,600	20,000	3,600	
7	7	2nd ditto - - -	7,560		7,560	
10	10	1st Class Constables - -	9,600	28,000	9,600	
28	28	2nd ditto - - -	23,520		23,520	
9	9	Darogahs - - -	5,400	6,000	5,400	
3	3	Sergeants - - -	1,320		1,320	
3	3	1st Class Sergeants - -	1,080	10,500	1,080	
11	11	2nd ditto - - -	3,300		3,300	
19	19	3rd ditto - - -	4,560		4,560	
4	4	1st Class Corporals - -	768		768	
29	29	2nd ditto - - -	4,176	10,000	4,176	
39	39	3rd ditto - - -	4,680		4,680	
51	51	Special Constables - -	6,120		6,120	
144	144	1st Class Constables - -	15,552	1,31,500	15,552	
1,083	1,083	2nd ditto - - -	1,03,968		1,03,968	
			2,81,664		2,82,928	
		Deduct—Probable Savings -	1,277		527	
		Total Executive Force -	2,80,387	2,74,000	2,82,401	
		Establishment.				
77	77	Servants - - -	7,236	7,000	7,236	
		Carried over -	3,41,843	3,38,000	3,45,567	

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Presidency Police—*contd.*	Rs.	Rs.	Rs.	Rs.
CALCUTTA POLICE—Brought forward -	3,41,843	3,38,000	3,45,567	
Allowances.				
Military Allowance to Non-Commissioned Inspectors and Officers - - -	557	1,000	557	
Presidency House Allowance of Deputy Commissioner - - - -	1,800	1,800	...	
Allowance to Constables on leave - -	4,000	4,500	4,000	
Good Conduct Money - - -	1,000	200	1,000	
Travelling Allowances - - -	1,800	500	...	
Total Allowances -	9,157	8,000	5,557	
Supplies and Services.				
Petty Construction and Repairs - -	2,000	500	17,000	
Clothing - - - -	3,500	9,000	3,500	
Purchase of Horses - - -	2,000	1,500	2,400	
Feed and keep of Horses - - -	7,500	6,500	6,700	
Purchase of Accoutrements - - -	8,000	5,000	10,000	
Rewards - - - -	2,500	2,500	2,500	
Oil for Constables' lanterns and Station-house -	6,500	5,000	6,500	
Law Charges - - - -	1,000	...	1,000	
Total Supplies and Services -	33,000	30,000	49,600	
Contingencies.				
Rents, Rates, and Taxes - - -	52,640	50,000	58,700	
Office Expenses and Miscellaneous - -	5,360	7,000	6,250	
Total Contingencies -	58,000	57,000	64,950	
HOSPITAL CHARGES.				
Salaries.				
1889-90: 1; 1890-91: 1 — Police Surgeon - - -	3,600	3,600	3,600	
1889-90: 1; 1890-91: 1 — Apothecary - - -	2,100	2,000	2,100	
1889-90: 2; 1890-91: 2 — Native Doctors - - -	600	600	600	
1889-90: 3; 1890-91: 3 — Compounders and Dressers - -	360	300	360	
Total Salaries -	6,660	6,500	6,660	
Establishment.				
1889-90: 1; 1890-91: 1 — Clerk - - - -	240	240	240	
1889-90: 26; 1890-91: 26 — Servants - - -	1,926	1,960	1,926	
Total Establishment -	2,166	2,200	2,166	
Supplies and Contingencies.				
Petty Construction and Repairs - -	6,674	500	2,000	
Diet and Clothing of Patients - -	500	5,500	6,000	
Other Miscellaneous Charges - -	...	300	500	
Total Supplies and Contingencies -	7,174	6,300	8,500	
TOTAL HOSPITAL CHARGES -	16,000	15,000	17,326	
TOTAL CALCUTTA POLICE -	4,58,000	4,48,000	4,83,000	1,13,788
SUBURBAN POLICE.				
EXECUTIVE ESTABLISHMENT.				
1889-90: 2; 1890-91: 2 — Superintendents - - -	10,800		12,000	
1889-90: 1; 1890-91: 1 — 1st Class Inspector - -	3,000		3,000	
1889-90: 1; 1890-91: 1 — 2nd ditto - - -	2,400		2,400	
1889-90: 2; 1890-91: 2 — 3rd ditto - - -	4 200		4,200	
1889-90: 3; 1890-91: 3 — 4th ditto - - -	5,400		5,400	
1889-90: 2; 1890-91: 2 — 5th ditto - - -	3,000		3,000	
1889-90: 1; 1890-91: 1 — 6th ditto - - -	1,200		1,200	
1889-90: 2; 1890-91: 2 — 1st Class Sub-Inspectors - -	1,920		1,920	
1889-90: 2; 1890-91: 2 — 2nd ditto - -	1,680		1,680	
1889-90: 2; 1890-91: 2 — Darogahs - - -	1,200		1,200	
1889-90: 4; 1890-91: 4 — 1st Class Sergeants - -	1,440		1,440	
1889-90: 6; 1890-91: 6 — 2nd ditto - -	1,800		1,800	
1889-90: 6; 1890-91: 6 — 3rd ditto - -	1,440		1,440	
1889-90: 6; 1890-91: 6 — 1st Class Corporals - -	1,152		1,152	
1889-90: 7; 1890-91: 7 — 2nd ditto - -	1,008		1,008	
1889-90: 12; 1890-91: 12 — 3rd ditto - -	1,440		1,440	
1889-90: 120; 1890-91: 120 — 1st Class Constables - -	12,960		12,960	
1889-90: 521; 1890-91: 521 — 2nd ditto - -	50,016		50,016	
Carried over -	1,06,056	1,05,000	1,07,256	
	4,58 000	4,48,000	4,83,000	1,13,788

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Presidency Police—*contd.*				
		SUBURBAN POLICE—*contd.*	4,58,000	4,48,000	4,83,000	1,13,788
		EXECUTIVE ESTABT.—Brought forward -	1,06,056	1,05,000	1,07,256	
		Detective Force.				
1	1	Superintendent - - -	3,600		3,600	
3	3	Sub-Inspectors - - -	3,240		3,240	
4	4	Sergeants - - -	1,860		1,860	
		Total Detective Force -	8,700	8,500	8,700	
		Court Inspectors.				
2	2	Inspectors - - -	3,000		3,000	
6	6	Constables - - -	576		576	
		Total Court Inspectors -	3,576	3,500	3,576	
			1,18,332		1,19,532	
		Deduct—Probable Savings -	580		216	
		TOTAL EXECUTIVE ESTABLISHMENT -	1,17,752	1,17,000	1,19,316	
		Establishment.				
		CLERICAL AND MENIAL ESTABLISHMENT ATTACHED TO EXECUTIVE FORCE.				
3	3	Clerks - - -	1,092		1,092	
36	36	Servants - - -	2,160		2,160	
			3,252	3,200	3,252	
		Menial Establishment, Detective Force.				
2	2	Servants - - -	120	100	120	
		River Patrol Establishment.				
1	1	2nd Class Corporal - -	144		144	
7	7	Servants - - -	636		636	
		Contingencies - -	96		96	
			876	900	876	
		Total Establishment -	4,248	4,200	4,248	
		Allowances.				
		Military Allowance to Non-Commissioned Officers - - - -	550		557	
		Good Conduct Money - - -	500		500	
		Horse Allowance to two Superintendents (50) -	1,200		...	
		Special Allowance to Constables for Detective work - - - -	120		120	
		Allowances to Constables on leave -	1,500		1,500	
		Total Allowances -	3,870	3,000	2,677	
		Supplies and Services.				
		Contribution to Chowkidari Hospital - -	5,200		5,609	
		Petty Construction and Repairs - -	2,000		4,000	
		Clothing - - - -	5,000		5,000	
		Purchase of Horses - - -	600		600	
		Feed and keep of Horses - -	700		700	
		Rewards - - - -	1,000		1 000	
		Oil for Constables' lanterns and Station-houses - - - -	2,600		2,600	
		Diet and Conveyance of Prisoners -	250		250	
		Total Supplies and Services -	17,350	17,300	19,759	
		Contingencies.				
		Rents, Rates, and Taxes - - -	13,600		13,600	
		Office Expenses and Miscellaneous - -	2,180		2,400	
		Total Contingencies -	15,780	16,000	16,000	
		TOTAL SUBURBAN POLICE -	1,59,000	1,57,500	1,62,000	1,13,228
		MUNICIPAL POLICE.				
		Government Contribution.				
		Howrah Police - - - -	34,000	33,000	34,000	32,980
		RIVER HARBOUR OR MARINE POLICE.				
		RIVER POLICE.				
		Government Contribution (one-fourth of total cost) -	10,000	20,000	10,000	(*a*)
		Carried over -	6,61,000	6,56,500	6,89,000	2,59,996

(*a*) R14,039 included under Calcutta Police.

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Presidency Police—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	6,61,000	6,58,500	6,89,000	2,59,996
		SALT POLICE.				
		Balliaghatta, Kidderpur, and Chitpur Salt Pass Stations.				
		Police Force.				
4	4	Sub-Inspectors - - -	1,440		1,440	1,410
2	2	Corporals - - -	384		384	366
17	17	Constables - - -	1,764		1,764	1,791
			3,588		3,588	
		Deduct—Probable Savings	*88*		*88*	
		Total Police Force -	3,500	3,500	3,500	3,567
		Establishment.				
2	2	Manjees - - -	120		120	120
2	2	Dandies - - -	96		96	96
		Total Establishment -	216	200	216	216
		Supplies and Services.				
		Clothing (men) - -	160		160	95
		Petty Construction and Repairs -	124		124	...
		Boat-hire - - -	60		60	60
		Total Supplies and Services -	344	200	344	155
		Contingencies.				
		Rent, Rates, and Taxes - -	72		72	79
		Office Expenses and Miscellaneous -	68		68	135
		Total Contingencies -	140	200	140	214
		TOTAL SALT POLICE -	4,200	4,100	4,200	4,152
		POLICE DEAD HOUSE.				
		Establishment.				
1	1	Dissector - - -	120		120	119
3	3	Servants - - -	180		180	179
		Total Establishment -	300	300	300	298
		Contingencies.				
		Office Expenses and Miscellaneous -	120	100	100	194
		TOTAL POLICE DEAD HOUSE -	420	400	400	492
		GUARDS FOR PUBLIC BUILDINGS, &c.				
		Police Establishment to perform the Duties of Military Guards.				
		Police Force.				
5	5	Inspectors - - -	9,600		9,600	9,573
4	4	European Sergeants - -	4,800		4,800	3,620
10	10	Sergeants - - -	2,560		2,560	2,634
34	32	Corporals - - -	3,336		3,416	3,684
284	275	Constables - - -	26,068		26,356	28,171
			46,364		46,732	
		Deduct—Probable Savings	*548*		*596*	
		Total Police Force -	45,816	46,000	46,136	47,682
		Establishment.				
4	4	Servants - - -	264	300	264	393
		Allowances.				
		Travelling Allowances - - -	300	...	300	...
		Supplies and Services.				
		Clothing and Accoutrements (307 men) -	2,300		2,600	3,197
		Escort Charges - - - -	1,600		1,600	1,660
		Rewards - - - -	50		50	...
		Good Conduct Money - - -	50		50	...
		Total Supplies and Services -	4,000	4,000	4,300	4,857
		Contingencies.				
		Rent, Rates, and Taxes - - -	600		600	180
		Office Expenses and Miscellaneous - -	400		400	490
		Total Contingencies -	1,000	700	1,000	670
		TOTAL GUARDS FOR PUBLIC BUILDINGS -	51,380	51,000	52,000	53,602
		Carried over -	7,17,000	7,14,000	7,45,600	3,18,242

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Presidency Police—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	7,17,000	7,14,000	7,45,600	3,18,242
		CALCUTTA LOCK-UP GUARDS.				
		Police Force.				
1	1	Jemadar - - -	240		240	
1	1	Naib - - - -	120		120	
2	2	Constables, 1st class - -	216		216	
6	6	Do., 2nd do. - -	576		576	
		Total Force -	1,152	1,300	1,152	900
		Allowances.				
		Conveyance Allowance - -	300		300	224
		Supplies and Services.				
		Escort Charges - - -	300	300	300	
		Clothing - - -	100	1,700	100	
		Total Supplies and Services -	400	2,000	400	1,219
		Contingencies.				
		Miscellaneous - - -	148	700	148	
		TOTAL LOCK-UP GUARDS -	2,000	4,000	2,000	2,403
		Total Presidency Police -	7,19,000	7,18,000	7,47,600	3,20,645
		Superintendence.				
		Salaries.				
1	1	Inspector-General (2,400) -	28,800	28,000	28,800	61,493
2	2	Deputy Inspectors-General (1,500) -	36,000	42,800	36,000	
1	1	Personal Assistant to the Inspector-General (300) - -	3,600	7,200	3,600	6,339
			68,400		68,400	
		Deduct—Probable Savings -	*400*		*400*	
		Total Salaries -	68,000	78,000	68,000	67,832
		Establishment.				
2	1	Clerks (200 and over) - -				
38	39	„ (less than 200) - -	35,752		34,262	34,366
4	4	Servants - - -				
		Temporary Establishment - -	450		450	931
			36,202		34,712	
		Deduct—Probable Savings -	*902*		*712*	
		Total Establishment -	35,300	36,000	34,000	35,297
		Allowances.				
		Travelling Allowances and Expenses - -	6,000	4,000	6,500	5,665
		Supplies and Services.				
		Cost of Photographs - - -	...		...	...
		Contingencies.				
		Postage Charges - - -				1,444
		Office Expenses and Miscellaneous - -				2,831
		Total Contingencies -	3,700	4,000	4,500	4,275
		Total Superintendence -	1,13,000	1,22,000	1,13,000	1,13,069
		District Executive Force.				
		DISTRICT POLICE.				
		Salaries.				
		District Superintendents—				
6	6	1st Grade (1,000) - -	72,000		72,000	
7	6	2nd do. (800) - -	57,600		67,200	
9	10	3rd do. (700) - -	84,000		75,600	
10	10	4th do. (600) - -	72,000		72,000	
10	10	5th do. (500) - -	60,000		60,000	
		Local Allowance to 24-Pargunnahs and Chittagong Hill Tracts - -	4,200		4,200	
			3,49,800	3,55,000	3,51,000	3,64,133
		Assistant District Superintendents—				
15	13	1st Grade (400) - -	62,400		72,000	
11	13	2nd do. (300) - -	46,800		39,600	
4	4	3rd do. (250) - -	12,000		12,000	
		Local Allowance to 24-Pargunnahs -	600		600	
			1,21,800	1,25,000	1,24,200	1,39,043
5	5	Probationary Assistant Supdts. (200) -	(a) 3,000		(a) 3,000	
			4,74,600		4,78,200	
		Deduct—Probable Savings -	*2,600*		*5,200*	
		Total Salaries -	4,72,000	4,80,000	4,73,000	5,03,176
		Carried over	4,72,000	4,80,000	4,73,000	5,03,176

(a) Salary for 3 months.

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		District Executive Force—*contd.*	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		DISTRICT POLICE—Brought forward -	4,72,000	4,80,000	4,73,000	5,03,176
		Police Force.				
		Inspectors—				
13	13	1st Grade (250) - -	39,000		39,000	
47	46	2nd do. (200) - -	1,10,400		1,12,800	
47	45	3rd do. (150) - -	81,000		84,600	
49	47	4th do. (100) - -	56,400		58,800	
		Local Allowance at Chandbally -	600		600	
			2,87,400	3,00,000	2,95,800	3,02,653
		Sub-Inspectors—				
55	55	1st Grade (80) - -	52,800		52,800	
183	183	2nd do. (70) - -	1,53,720		1,53,720	
219	219	3rd do. (60) - -	1,57,680	5,70,000	1,57,680	
263	265	4th do. (50) - -	1,59,000		1,57,800	
182	181	5th do. (30) - -	65,160		65,520	
			5,88,360	5,70 000	5,87,520	5,50,381
4	4	European Constables 1 (100) & 3 (80) -	4,080	4,000	4,080	3,717
20	20	Mounted Constables - -	5,932	6,000	5,932	6,281
		Head-Constables—				
152	153	1st Grade (25) - -	45,900		45,600	
558	560	2nd do. (20) - -	1,30,200		1,29,735	
714	711	3rd do. (15) - -	1,23,980		1,24,503	
917	921	4th do. (10) - -	1,07,066		1,06,601	
			4,07,146	4,00,000	4,06,439	3,92,101
		Constables—				
672	652	1st Grade (9) - -	68,216		70,308	
2,031	2,033	2nd do. (8) - -	1,89,069		1,88,883	
6,267	6,272	3rd do. (7) - -	5,10,384		5,09,977	
9,829	9,851	4th do. (6) - -	6,87,108		6,85,573	
		Chowkidars at Hugli and Manbhum -	1,280		1,280	
			14,56,057	14,00,000	14,56,021	13,93,198
		Temporary Force at Darjeeling -	950		713	77
		Ditto Sarun -			237	
			27,49,925		27,56,742	
		Deduct—Probable Savings -	*1,01,325*		*1,26,742*	
		Total Police Force -	26,48,600	26,80,000	26,30,000	26,48,408
		Total Salaries -	31,20,600	31,60,000	31,03,000	31,51,584
		Establishment.				
268	268	Clerks and Servants - -	1,03,304		1,04,583	95,017
54	54	Sweepers - - -	1,518		1,518	12,938
197	197	Fixed Boat Establishment - -	67,345		65,201	61,349
			1,72,167		1,71,302	
		Deduct—Probable Savings -	*2,067*		*2,302*	
		Total Establishment -	1,70,100	1,70,000	1,69,000	1,69,304
		HOSPITAL CHARGES.				
		Hospital Establishment - -	18,700		18,310	11,120
		Improvement of Police Hospital - -	1,000		1,000	...
		Medical Stores - - -	500		500	667
		Country Medicines - - -	2,650		1,190	1,448
		TOTAL HOSPITAL CHARGES -	22,850	20,000	21,000	13,235
		Allowances.				
		House Allowance - - -	...		...	2,258
		Batta Allowance - - -	14,800		12,000	10,291
		Good Conduct Money - - -	22,050		20,000	20,389
		Travelling Allowances and Expenses - -	90,000		90,000	96,190
		Horse Allowance - - -	600			
		Total Allowances -	1,27,450	1,29,000	1,22,000	1,29,128
		Carried over -	34,41,000	34,79,000	34,15,000	34,63,251

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
District Executive Force—*contd.*				
District Police—Brought forward	34,41,000	34,79,000	34,15,000	34,63,251
Supplies and Services.				
Petty Construction and Repairs				1,02,673
Clothing				1,42,143
Compensation for land taken for Police Building	269			860
Repairs and Stores for Steamers and Schooners	5,730			1,922
Cost of Escorts (way charges)	46,072			51,883
Do. of Photographs	...			...
Ordnance Stores	18,000			8,691
Purchase of Boats	160			2,050
" of Accoutrements				4,253
Rewards to Informers				6,218
Reward for markmanship				516
Boats, Elephants, and Mules				24,448
Repairs of Boats, &c.				6,775
Petty Repairs				...
Purchase of Tents			4,57,000	6,273
Repairs of Arms and Accoutrements				1,240
Oil for Lighting Station-houses				19,626
Keep of Elephants	894			...
Total Supplies and Services	71,125	3,81,000		3,79,571
Contingencies.				
Rents, Rates, and Taxes	20,875			20,494
Purchase and Repairs of Furniture				7,604
Purchase of Books and Publication				13
Telegram Charges	3,54,000			2,230
Postage Charges				40,524
Repairs of Tents				530
Office Expenses and Miscellaneous				26,982
Total Contingencies	3,74,875	1,00,000		98,377
Total District Police	38,87,000	39,60,000	38,72,000	39,41,199
Other Police.				
Cost of Police Guards supplied to Private Individuals and Corporate Bodies	12,000	10,000	12,000	5,797
Total District Executive Force	38,99,000	39,70,000	38,84,000	39,46,996
Special Police.				
Frontier Police, Chittagong.				
Police Force.				
Subadar-Major and Subadars	8,040	19,000	8,040	18,332
Jemadars	3,600		3,600	
Sub-Inspector	600		600	
Havildars	7,779		7,779	
Naiks, Buglers, and Privates	69,576	65,000	69,576	65,386
Establishment of Scouts	570		570	408
Additional Allowance to Havildars	480		360	...
Total Police Force	90,645	84,000	90,525	84,126
Establishment.				
Clerks	1,920		1,800	1,812
Bhistees	648		648	677
Sweeper	48		48	
Commissariat Establishment	1,860		1,860	1,775
Dâk ditto	3,096		3,096	3,301
Land Transport ditto	2,352		2,352	3,087
Fixed Boat ditto	900		900	895
Cooly Corps	19,200		19,200	5,864
Total Establishment	30,024	20,000	29,904	17,411
	1,20,669		1,20,429	
Deduct—Probable Savings	*15,669*		*12,429*	
Total Police Force and Establishment	1,05,000	1,04,000	1,08,000	1,01,537
Carried over	1,05,000	1,04,000	1,08,000	1,01,537

Numbers. 1889-90.	Numbers. 1890-91.	
7	7	Subadar-Major and Subadars
6	6	Jemadars
1	1	Sub-Inspector
38	38	Havildars
596	596	Naiks, Buglers, and Privates
		Establishment of Scouts
		Additional Allowance to Havildars
		Total Police Force
3	4	Clerks
6	6	Bhistees
1	1	Sweeper
6	6	Commissariat Establishment
37	29	Dâk ditto
15	20	Land Transport ditto
7	7	Fixed Boat ditto
200	200	Cooly Corps
		Total Establishment

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Special Police—*contd.*				
FRONTIER POLICE, CHITTAGONG—Brought forward	1,05,000	1,04,000	1,08,000	1,01,537
Hospital Charges.				
Hospital Establishment	...		...	1,059
Medical Stores	200		200	64
Country Medicine	...		146	68
Medical Comforts	...		654	...
Total Hospital Charges	200	1,000	1,000	1,191
Allowances.				
Good-conduct Allowances	660	1,000	660	635
Travelling Allowances and Expenses	140		550	10
Total Allowances	800	1,000	1,210	645
Supplies and Services.				
Cost of Boats	1,252			4,970
Purchase of elephants	6,000			38
Clothing	...			...
Cost of supplying, conveying, losses, &c., of provisions	53,841			47,782
Cost of Escorts (way charges)	109			154
Ordnance Stores	4,000			7,599
Petty Construction and Repairs	...			5,989
Mules, Elephants, &c.	2,498			7,102
Repairs of Arms, &c., Accoutrements	...		80,790	325
Rewards to Informers	...			58
Working Allowance	...			2,768
Oil for Lighting Station-houses	3,000			
Transport of Imported Coolies	...			232
Total Supplies and Services	70,700	1,06,000		77,017
Contingencies.				
Purchase and Repair of Tents				125
Purchase and Repair of Furniture				99
Telegram Charges				18
Postage Charges				223
Office Expenses and Miscellaneous				7,685
Total Contingencies	25,300	8,000		8,150
TOTAL FRONTIER POLICE, CHITTAGONG	2,02,000	2,20,000	1,91,000	1,88,540
ASSAM FRONTIER POLICE.				
Travelling Allowances	...		...	16
Total Special Police	2,02,000	2,20,000	1,91,000	1,88,556
Cattle Pounds.				
CATTLE POUNDS, PROVINCIAL.				
PROVINCIAL.				
Establishment.				
Clerks			1,116	1,544
Pound-keepers			3,380	2,588
Servants			...	40
			4,496	
Deduct—Probable Savings			96	
Total Establishment	1,719	4,000	4,400	4,172
Allowances.				
Travelling Allowance	...	...	...	7
Supplies and Services.				
Petty Construction and Repairs	1,126	900	800	701
Contingencies.				
Postage Charges	10	100	10	...
Ground Rent	...		...	...
Other Contingencies	145		190	45
Total Contingencies	155	100	200	45
TOTAL CATTLE POUNDS, PROVINCIAL	3,000	5,000	5,400	4,925

Numbers. 1889-90.	Numbers. 1890-91.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Cattle Pounds—*contd.*				
CATTLE POUNDS, LOCAL.				
Establishment.				
Clerks - - - -				
Pound-keepers - - - -				
Servants - - - -				
Total Establishment -				
Supplies and Services.				
Petty Construction and Repairs - -				
Contribution from Pounds to Municipality -				
Total Supplies and Services -				
Contingencies.				
Postage Charges - - - -				
Ground Rent - - - -				
Other Contingencies - - -				
Total Contingencies -				
TOTAL CATTLE POUNDS, LOCAL -	19,000	19,000	17,000	18,685
TOTAL CATTLE POUNDS, PROVINCIAL -	3,000	5,000	5,400	4,925
Total Cattle Pounds -	22,000	24,000	22,400	23,610
Steam-boiler Inspection Establishments.				
Establishment.				
Engineer and Inspector - - -	11,280		10,240	10,380
Deputation Allowance - - -	700		700	...
Clerks and Servants - - - -	2,112		2,040	2,386
	14,092		12,980	
Deduct—Probable Savings -	*172*		*980*	
Total Establishment -	13,920	13,500	12,000	12,766
Allowances.				
Travelling Allowance - - -	3,000	3,400	3,000	2,868
Supplies and Services.				
Fees to Commissioners - - -	1,040	1,200	1,000	960
Contingencies.				
Office and Ground Rent - - -	240	240	240	240
Miscellaneous - - - -	800	660	760	777
Total Contingencies -	1,040	900	1,000	1,017
Total Steam-boiler Inspection Establishments	19,000	19,000	17,000	17,611

21.—MARINE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Salaries and Allowances of Officers and Men afloat	68,500	55,000	68,500	58,550
Victualling of Officers and Men afloat - -	16,500	10,000	16,500	9,317
Purchase of Marine Stores and Coal for the building, repairs and outfit of Ships and Vessels -	66,000	64,000	64,000	37,509
Purchase and hire of Ships and Vessels -	7,500	2,60,000	1,00,000	2,53,246
Pilotage, Pilot Establishments and Vessels -	5,88,000	5,90,000	5,90,000	5,82,448
Marine Establishments - - -	57,500	70,000	60,000	51,829
Subsidies to Steam-boat Companies - -	45,000	61,000	45,000	42,084
Miscellaneous - - - -	35,500	36,000	36,000	34,723
State Yacht Establishment - - -	1,000	1,000	1,000	1,284
Refunds - - - - -	500	1,000	1,000	208
TOTAL -	8,86,000	11,48,000	9,82,000	10,71,198

21.—MARINE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Salaries and Allowances of Officers and Men afloat.				
		PILOT VESSELS.				
		Salaries.				
		P. V. "Coleroon."				
1	1	Chief Officer (150) - -	1,800		1,800	
1	1	2nd Officer (125) - -	1,500		1,500	
1	1	Additional 2nd Officer (125) - -	1,500		1,500	
1	1	Serang (35) - - -	420		420	
1	1	Carpenter (25) - - -	300		300	
4	4	Secunnies (27) - - -	1,296		1,296	
1	1	1st Tindal (27) - - -	324		324	
1	1	2nd " (24) - - -	288		288	
1	1	Sailmaker (18) - - -	216		216	
1	1	Cassaub (16) - - -	192		192	
1	1	Officer's Cook (17) - -	204		204	
1	1	Bhandary (15) - - -	180		180	
1	1	Steward (15) - - -	180		180	
1	1	Topaz (15) - - -	180		180	
4	4	Lascars (20) - -	960		960	
4	4	" (18) - -	864		864	
4	4	" (17) - -	816		816	
12	12	" (15) - -	2,160		2,160	
		Bullock money - - -	144		144	
		Total P. V. "Coleroon" -	13,524		13,524	16,507
		P. V. "Cassandra."				
		(*Vide* details under P. V. "Coleroon") -	13,524		13,524	8,310
		P. V. "Sarsuti."				
		(*Vide* details under P. V. "Coleroon") -	13,524		13,524	14,654
		Extra Crew for Pilot Vessels -	1,000		1,000	2,584
		Contingencies of Pilot Vessels -	...		...	176
		TOTAL PILOT VESSELS -	41,572		41,572	42,231
		STEAMER "GUIDE."				
1	1	Commander (400 to 500) - -	4,800		5,600	
1	1	Chief Officer (150) - -	1,800		2,160	
—	—	Store Allowance - - -	360		...	
1	1	Additional Chief Officer (150) -	1,800		...	
1	1	Chief Engineer (250 to 400) -	3,000		4,600	
—	—	Charge Allowance - - -	540		...	
1	1	Second Engineer (150) - -	1,800		1,800	
1	1	3rd Engineer (100) - -	1,200		1,200	
1	1	Serang (30) - - -	360		360	
1	1	Tindal (21) - - -	252		240	
1	1	Carpenter's Crew (25) - -	300		300	
3	3	Secunnies (25) - -	900		900	
1	1	Cassaub (16) - - -	192		192	
1	1	Bhandary (15) - - -	180		180	
1	1	Butler (15) - - -	180		180	
1	1	Cook (20) - - -	240		240	
1	1	Cuddy Servant (10) - -	120		120	
1	1	Topaz (15) - - -	180		180	
1	1	Mussalchi (8) - - -	96		96	
1	1	Commander's Servant (10) - -	120		120	
12	12	Lascars (15) - - -	2,160		2,304	
2	2	Boys (8) - - -	192		192	
1	1	Stoker Tindal (25) - - -	300		300	
12	12	Firemen (18) - - -	2,592		2,592	
2	2	Greasers (20) - - -	480		480	
2	2	Coal Trimmers (15) - -	360		360	
1	1	Bhandary (15) - - -	180		180	
1	1	Cassaub (15) - - -	180		180	
		Extra Crew occasionally required -	...		...	
		TOTAL STEAMER "GUIDE," "UNDAUNTED"	24,864		25,056	7,705
		Carried over -	66,436		66,628	49,936

21.—MARINE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Salaries and Allowances of Officers and Men afloat—*contd.*				
		Brought forward -	66,436		66,628	49,936
		PORT OFFICER'S STEAM LAUNCH "SYLPH".				
1	1	Engine Driver (30) - -	360		360	
1	1	Fireman (18) - -	216		216	
1	1	Tindal (18) - -	216		216	
2	2	Lascars (12) - - -	288		288	
		TOTAL PORT OFFICER'S STEAM LAUNCH "SYLPH"	1,080		1,080	1,079
		Steam Launch "Active." - - -	984		...	755
		Resolute - - - - -	...		...	1,850
		Tigris - - - - -	...		...	4,819
		Port Officer's Gig - - - -	...		1,000	111
			984		1,000	7,535
					68,708	
		Deduct—Probable Savings -			*208*	
		Total Salaries and Allowances of Officers and Men afloat - - -	68,500	55,000	68,500	58,550
		Victualling of Officers and Men afloat.				
		Mess Allowance to Pilot Vessel Officers - -	3,600		3,600	9,209
		Victualling Allowance to Pilot Vessel Crews -	7,000		7,000	
		Mess Allowance to Steamer "Guide" Officers -	2,520		2,400	
		Do. Steam Launch "Clytie" - -	...		...	1
		Victualling Allowance to Steamer in place of the "Guide" Crew - - - -	3,380		3,500	107
		Total Victualling of Officers, &c. -	16,500	10,000	16,500	9,317
		Purchase of Marine Stores, &c.				
		BUILDING, REPAIR AND OUTFIT (MATERIEL).				
		Pilot Vessels - - - -	14,000		32,000	25,721
		Steamer "Guide" - - - -	6,000		2,000	117
		Steam Launch "Clytie" - - -	500		1,000	477
		Steam Launch "Sylph" - - -	500		1,000	1,067
		TOTAL BUILDING, REPAIR AND OUTFIT (MATERIEL) -	21,000		36,000	27,382
		BUILDING, REPAIR AND OUTFIT (PERSONNEL).				
		Pilot Vessels - - - -	19,500		10,000	4,720
		Steamer "Guide" - - - -	7,000		2,000	759
		Steam Launch "Clytie" - - -	2,000		250	301
		Steam Launch "Sylph" - - -	1,000		250	535
		TOTAL BUILDING, REPAIR AND OUTFIT (PERSONNEL)	29,500		12,500	6,315
		COAL SUPPLIED TO SHIPS AND VESSELS.				
		Pilot Vessels - - - -	2,000		2,000	1,105
		Steamer "Tigris" - - - -	...		...	1,775
		Steamer "Guide" - - - -	12,800		12,800	22
		Steam Launch "Clytie" - - -	400		400	581
		Steam Launch "Sylph" - - -	300		300	329
		TOTAL COAL SUPPLIED TO SHIPS AND VESSELS -	15,500		15,500	3,812
		Total Purchase of Marine Stores, &c. -	66,000	64,000	64,000	37,509
		Pilotage and Pilot Establishments.				
		EARNINGS AND ALLOWANCES OF PILOTS.				
		Branch Pilots - - - -	53,000		42,000	52,629
		Allowances to Masters and Mate Pilots - -	15,000		19,000	15,408
		Allowance to Licensed and Apprenticed Leadsmen -	17,000		18,000	16,978
		Lead Money to Licensed and Apprenticed Leadsmen -	4,000		4,000	3,646
		Pilotage Allowance to Free List Pilots, Calcutta -	3,00,000		3,07,000	2,97,517
		Pilotage Allowance to Licensed Pilots, Calcutta -	1,64,000		1,67,000	1,62,129
		Pilotage charges at Chittagong - - -	9,000		9,000	8,297
		Pilotage charges at Balasore - - -	1,000		1,000	960
		Surgeon at the Sandheads - - -	4,000		4,000	2,699
		TOTAL EARNINGS, &c., OF PILOTS -	5,67,000		5,71,000	5,60,263
		MESS, PASSAGE AND MISCELLANEOUS.				
		Mess-money of Pilots - - -	16,000		16,000	15,996
		Passage-money of Pilots - - -	2,500		500	3,172
		Value of Stores - - - -	...		...	...
		Miscellaneous - - - -	1,780		1,780	2,505
		Mess allowance to Surgeon at the Sandheads (60) -	720		720	512
		TOTAL MESS, PASSAGE AND MISCELLANEOUS -	21,000		19,000	22,185
		Total Pilotage and Pilot Establishments -	5,88,000	5,90,000	5,90,000	5,82,448

21.—MARINE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Marine Establishments.	Rs.	Rs.	Rs.	Rs.
		PORT OFFICER'S DEPARTMENT.				
		Salary.				
		Port Officer (1,000) - - -	12,000		16,800	6,420
		Establishment.				
1	1	Clerk (250) - -	3,000		3,000	2,760
10	10	Clerks (less than 200) - -	5,940		5,940	8,104
13	13	Servants - - -	1,176		1,176	
		Total Establishment -	10,116		10,116	10,864
		Allowances.				
		Travelling Allowance - - -	400		400	52
		Supplies and Services				
		Value of Ordnance Stores - -				...
		Value of Mathematical Stores - -				70
		Dockyard Services and Supplies - -				20
		Petty Construction and Repairs - -				...
		Total Supplies and Services -	300		300	90
		Contingencies.				
		Postage Charges - - - -	600		400	575
		Rents, Rates, and Taxes - - -	5,400		5,320	5,966
		Office Expenses and Miscellaneous - -	2,000		2,224	1,732
		Total Contingencies. -	8,000		7,944	8,273
		TOTAL PORT OFFICER'S DEPARTMENT -	30,816		35,560	25,699
		MARINE COURT.				
1	1	Judge (200) - - -	2,400		2,400	2,400
		Contingencies - - -	1,680		200	1,627
		TOTAL MARINE COURT -	4,080		2,600	4,027
		SHIPPING MASTER.				
		Salaries.				
1	1	Deputy Shipping Master - -	6,280		6,000	6,380
1	1	Assistant Shipping Master - -	4,670		4,550	4,430
		Total Salaries -	10,950		10,550	10,810
		Establishment.				
9	9	Clerks (less than 200) - -	4,440		4,440	4,431
8	8	Servants - - -	600		600	600
		Total Establishment -	5,040		5,040	5,031
		Allowances.				
		Travelling Allowances - - -	364		400	360
		Supplies and Services.				
		Remuneration to Examiners - -	3,000		2,500	2,874
		Contingencies.				
		Rents, Rates, and Taxes - - -	2,400		2,400	2,400
		Postage Charges - - -	50		50	28
		Miscellaneous - - - -	800		900	600
		Total Contingencies -	3,250		3,350	3,028
		TOTAL SHIPPING MASTER -	22,604		21,840	22,103
		Total Marine Establishments -	57,500	70,000	60,000	51,829

21.—MARINE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Miscellaneous.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS CHARGES.				
Mooring Line	14,286		14,286	14,286
Harbour Master's Fees	1,300		1,400	1,289
Life-boat Establishment at Goalundo	696		696	434
Shipping Fees and Sundries	600		650	543
Clerk (50) for Leadsmen's quarters	600		600	1,320
Servants	720		720	
Allowance to Port Commissioners for collecting Pilotage Bills	2,800		2,800	2,800
Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry	948		1,098	825
Contributions to Port Funds	10,000		10,000	10,000
House-rent	1,400		1,500	1,423
Renewal of Tents and Furniture	250		250	...
Miscellaneous	1,900		2,000	1,803
Total Miscellaneous	35,500	36,000	36,000	34,723

22.—EDUCATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Direction	62,000	65,000	61,000	61,388
Inspection	3,47,000	3,40,000	3,50,000	3,39,748
Government Colleges, General	4,64,000	4,75,000	4,62,000	4,54,178
Government Colleges, Professional	96,000	1,00,000	1,03,000	96,613
Government Schools, General	5,60,000	5,60,000	5,81,000	5,62,415
Government Schools, Special	1,39,000	1,34,000	1,36,000	1,33,940
Grants-in-aid	5,58,000	5,34,000	5,46,000	5,53,608
Scholarships	1,92,000	2,00,000	1,96,000	2,18,575
Miscellaneous	43,000	30,000	33,000	28,406
Refunds	6,000	2,000	5,000	9,329
TOTAL PROVINCIAL	24,67,000	24,40,000	24,73,000	24,58,200
LOCAL.				
Inspection	...	...		...
Government Schools, General	10,28,000	10,28,000		10,28,934
Grants-in-aid	...	...		...
Scholarships	2,000	2,000		1,985
Miscellaneous	...	...		...
TOTAL LOCAL	10,30,000	10,30,000	11,00,000	10,30,919
TOTAL	34,97,000	34,70,000	35,73,000	34,89,119

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Direction.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Salary.	Rs.	Rs.	Rs.	Rs.
1	1	Director of Public Instruction (2,000—2,500)	30,000	30,000	30,000	29,743
		Establishment.				
2	2	Clerks (200 and over)	7,060	7,060	6,820	24,240
25	25	Clerks (less than 200)	18,835	18,840	18,415	
13	13	Servants	1,128	1,150	1,128	1,128
		Temporary Establishment	...	700	...	200
			27,023		26,363	
		Deduct—Probable Savings	*273*		*563*	
		Total Establishment	26,750	27,750	25,800	25,568
		Allowances.				
		Travelling and Tentage Allowance	1,200	1,250	1,200	117
		Hill Journey ditto				1,162
			1,200	1,250	1,200	1,279
		Carried over	57,950	59,000	57,000	56,590

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Direction—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	57,950	59,000	57,000	56,590
Supplies and Services.				
Purchase of Books and Publications	...	1,000	...	160
Contingencies.				
Purchases				36
Purchase and Repair of Furniture				278
Rents, Rates, and Taxes				...
Postage Charges				1,484
Service Telegrams				158
Office Expenses and Miscellaneous				2,682
Total Contingencies	4,050	5,000	4,000	4,638
Total Direction	62,000	65,000	61,000	61,388
Inspection.				
INSPECTION, PROVINCIAL.				
INSPECTOR OF EUROPEAN SCHOOLS.				
Salaries.				
1889-90: 1 — Inspector (1,250)	15,000	15,000	15,000	18,500
1889-90: 1 — Assistant Inspector (500—750)	6,885	6,000	3,960	4,700
Total Salaries	21,885	21,000	18,960	23,200
Establishment.				
1889-90: 4 — Clerks	1,525	2,000	2,025	1,964
1889-90: 4 — Servants	360	400	360	427
Total Establishment	1,885	2,400	2,385	2,391
Allowances.				
Travelling Allowance	3,675	3,600	3,600	3,636
Contingencies.				
Purchase of Books	15			300
Rents, Rates, and Taxes				30
Tour Charges				147
Postage Charges				2
Telegram Charges	540			94
Purchase and Repair of Furniture				260
Office Expenses and Miscellaneous	...			...
Total Contingencies	555	1,000	555	833
TOTAL INSPECTOR OF EUROPEAN SCHOOLS	28,000	28,000	25,500	30,060
OTHER INSPECTORS.				
Salaries.				
1889-90: 1 — Inspector (1,500)	18,000	18,000	18,000	51,125
1889-90: 1 — Ditto (1,250)	15,000	15,000	15,000	
1889-90: 1 — Ditto (1,000)	...	...	12,000	
1889-90: 2 — Ditto (500)	12,000	12,000	12,000	
1889-90: ... — Ditto (400—500)	5,200	...	...	
1889-90: 1 — Joint Inspector (400—500)	5,500	5,000	5,040	28,915
1889-90: 1 — Assistant ditto (400—500)	5,840	5,800	5,840	
1889-90: 4 — Ditto ditto (300—400)	18,940	18,000	18,460	
1889-90: 5 — Ditto ditto (200—300)	16,040	15,000	15,060	
1889-90: 6 — Deputy ditto (200—300)	20,700	19,900	19,900	90,636
1889-90: 13 — Ditto ditto (150—200)	34,910	29,800	29,850	
1889-90: 23 — Ditto ditto (100—150)	37,160	37,000	39,510	
1889-90: 3 — Ditto ditto (75—100)	4,405	3,000	3,375	
1889-90: 1 — Ditto ditto (50—75)	...	...	720	
1889-90: 1 — Ditto Inspectress (200—300)	3,600	3,600	3,600	
1889-90: 51 — Sub-Inspectors	39,185	27,900	39,140	37,643
	2,36,480		2,37,495	
Deduct—Probable Savings	26,000		29,484	
Total Salaries	2,10,480	2,10,000	2,08,011	2,08,319
Establishment.				
1889-90: 34 — Clerks	19,240	17,000	18,884	17,352
1889-90: 8 — Book Mohurirs	828	1,000	828	828
1889-90: 84 — Servants	5,448	5,000	5,460	5,148
Temporary Establishments	...	...	...	...
Total Establishment	25,516	23,000	25,172	23,328
Carried over	2,35,996	2,33,000	2,33,183	2,31,647
	28,000	28,000	25,500	30,060

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Inspection—*contd.*				
Inspection, Provincial—*contd.*				
Brought forward -	28,000	28,000	25,500	30,060
Other Inspectors—Brought forward -	2,35,996	2,33,000	2,33,183	2,31,647
Allowances.				
Travelling Allowances of Inspectors, and Joint and Assistant Inspectors - - -	17,000	16,000	22,400	16,013
Travelling Allowances of Deputy and Sub-Inspectors - - - -	47,000	45,000	50,000	45,021
Total Allowances -	64,000	61,000	72,400	61,034
Supplies and Services.				
Petty Construction and Repairs - -	...	100	100	...
Purchase of Books and Publications - -	51		...	...
Total Supplies and Services -	51	100	100	...
Contingencies.				
Rents, Rates, and Taxes - - -	5,696			5,234
Postage Charges - - - -				7,352
Telegram Charges - - -				170
Tour Charges - - - -				151
Purchase and Repair of Furniture - -	13,257			1,100
Ditto of Tents - -				651
Office Expenses and Miscellaneous - -				2,349
Total Contingencies -	18,953	17,900	18,817	17,007
Total other Inspectors -	3,19,000	3,12,000	3,24,500	3,09,688
Total Inspection, Provincial -	**3,47,000**	**3,40,000**	**3,50,000**	**3,39,748**
Government Colleges, General.				
Arts Colleges (English and Oriental).				
English Colleges.				
Salaries.				
1 / 1 Principal (1,500) - -	18,000		18,000	
2 / 2 Ditto (1,250) - -	30,000		30,000	
1 / 2 Ditto (1,000) - -	24,000		12,000	86,533
1 / ... Ditto (750—1,000) - -	...		11,900	
2 / 2 Ditto (500—750) - -	15,000		15,000	
30 / 28 Professors (salaries varying) -	2,19,594		2,47,113	
6 / 7 Assistant Professors (salaries varying) -	20,360		15,540	
20 / 20 Lecturers and Assistant Lecturers (salaries varying) - - -	32,280		30,270	2,30,692
15 / 18 Teachers (less than 200) - -	14,782		13,068	
1 / 1 Pandit ditto - -	600		600	
4 / 5 Moulvies ditto - -	4,485		3,765	
	3,79,101		3,97,256	
Deduct—Probable Savings -	*56,842*		*70,223*	
Total Salaries -	3,22,259	3,28,000	3,27,033	3,17,225
Establishments.				
19 / 20 Clerks and Librarians (less than 200) -	10,466	13,300	9,959	
Deduct—Amount transferred to Government Schools, General—High Schools - -	*3,352*	*3,300*	*3,262*	
	7,114	10,000	6,697	11,795
107 / 114 Servants - - -	9,116	8,100	7,734	
Deduct—Amount transferred to Government Schools, General—High Schools - -	*2,143*	*2,100*	*1,659*	
	6,973	6,000	6,075	5,690
Total Establishments -	14,087	16,000	12,772	17,485
Allowances.				
Travelling Allowances - - -	500	500	500	417
Carried over -	3,36,846	3,44,500	3,40,305	3,35,127

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Government Colleges, General—*contd.*				
ARTS COLLEGES (ENGLISH AND ORIENTAL)—*contd.*				
ENGLISH COLLEGES—Brought forward	3,36,846	3,44,500	3,40,305	3,35,127
Supplies and Services.				
Freight on Europe Stores				
Prizes				
Grants to Libraries				
Value of Mathematical Stores				
Do. of Medical Stores				
Petty Repairs				
Total Supplies and Services.	4,830	5,000	4,830	3,885
Contingencies.				
Rents, Rates, and Taxes	3,074		2,950	3,295
Purchase and Repair of Furniture	...		...	23
Subscription to Newspapers				...
Postage Charges	8,250		7,915	146
Telegram Charges				79
Office Expenses and Miscellaneous				6,973
Total Contingencies	11,324	10,500	10,865	10,516
TOTAL ENGLISH COLLEGES	3,53,000	3,60,000	3,56,000	3,49,528
BETHUNE GIRLS' SCHOOL.				
Salaries.				
College Department.				
1 (1889-90) / 1 (1890-91) — Lady Superintendent (200)	2,400	2,400	2,400	2,400
2 / 3 — Professors (less than 200)	4,380		2,400	
1 / 1 — Professor (50)	600		600	
Total College Department	7,380	8,600	5,400	8,635
School Department.				
3 / 3 — Masters	1,620		1,320	
6 / 6 — Mistresses	3,120		3,120	
3 / 3 — Pandits	1,200		1,200	
Total School Department	5,940		5,640	
	13,320		11,040	
Deduct—Probable Savings	1,018		778	
Total Salaries	12,302	11,000	10,262	11,035
Establishment.				
1 / 1 — Sircar	240		240	160
27 / 27 — Servants	2,262		2,262	2,358
	2,502	2,500	2,502	2,518
Supplies and Services.				
Boarding Charges	2,400	2,000	2,400	...
Contingencies.				
Rents, Rates, and Taxes	796		836	755
Postage Charges	2,000		2,000	1,919
Office Expenses and Miscellaneous				
Total Contingencies	2,796	2,500	2,836	2,674
TOTAL BETHUNE GIRLS' SCHOOL	20,000	18,000	18,000	16,227
Carried over	3,73,000	3,78,000	3,74,000	3,65,755

22.—EDUCATION—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Colleges, General—*contd.*				
		Brought forward -	3,73,000	3,78,000	3,74,000	3,65,755
		ORIENTAL COLLEGES.				
		SANSCRIT COLLEGE.				
		Salaries.				
		College Department.				
1	1	Principal (1,000) - -	12,000		12,000	12,000
2	2	Professors - - -	3,550		3,310	
1	1	Assistant Professor - -	540		540	
2	2	Lecturer and Assistant Lecturer -	4,800		4,720	
		Total College Department .	20,890		20,570	
		School Department.				18,489
1	1	Assistant Professor - - -	1,055		995	
1	1	Master (200) - - -	2,400		2,400	
5	5	Masters - - -	4,490		4,370	
6	6	Pandits - - -	2,880		2,880	
		Total School Department .	10,825		10,645	
			31,715		31,215	
		Deduct—Probable Savings -	*1,027*		*1,252*	
		Total Salaries -	30,688	30,000	29,963	39,489
		Establishment.				
1	2	Clerks - - - -	900	900	900	845
1	1	Librarian - - -	360	400	360	360
9	9	Servants - - -	672	700	672	672
—	—	Temporary Establishment - -	300	...	...	...
		Total Establishment -	2,232	2,000	1,932	1,877
		Allowances.				
		Travelling Allowance - - -	...	50	50	...
		Supplies and Services.				
		Prizes - - - -	150	150	150	150
		Grants to Libraries - - -	600	600	600	600
		Special Charges for compiling a new Catalogue of Sanscrit Manuscripts - - -	...	...	...	...
		Petty Repairs - - - -	...	...	...	4
		Total Supplies and Services -	750	750	750	754
		Contingencies.				
		Repair of Furniture - - -				95
		Postage Charges - - - -				5
		Office Expenses and Miscellaneous -				171
		Total Contingencies -	330	200	305	271
		TOTAL SANSCRIT COLLEGE -	34,000	33,000	33,000	33,391
		CALCUTTA MADRASSA.				
		Salaries.				
		College Department.				
1	1	Principal (750) - -	9,000	9,000	9,000	9,000
		School Department.				
1	1	Master (200 and over) - -	5,340		3,600	
13	14	Masters (less than 200) - -	10,296		9,324	
1	1	Moulvy (300—400) - -	4,760		4,520	
12	12	Moulvies (less than 200) - -	7,764		7,584	
1	1	Teacher - - - -	300		300	
1	1	Pandit - - - -	360		360	
		Total School Department -	28,820	28,000	25,688	28,034
			37,820		34,688	
		Deduct—Probable Savings -	*649*		*223*	
		Total Salaries -	37,171	37,000	34,465	37,034
		Establishment.				
3	3	Clerks and Librarian - -	1,860	1,700	1,800	1,668
17	17	Servants - - -	1,302	1,300	1,302	1,300
		Total Establishment -	3,162	3,000	3,102	2,968
		Allowances.				
		Travelling Allowances - - -	...	...	50	1
		Carried over	40,333	40,000	37,617	40,003
			34,000	33,000	33,000	33,391
			3,73,000	3,78,000	3,74,000	3,65,755

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Government Colleges, General—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	3,73,000	3,78,000	3,74,000	3,65,755
ORIENTAL COLLEGES—*contd.*				
Brought forward -	34,000	33,000	33,000	33,391
CALCUTTA MADRASSA—Brought forward -	40,333	40,000	37,617	40,003
Supplies and Services				
Boarding-House Establishment and Messing -	...		...	1,126
Prizes - - - -	480		480	...
Grants to Libraries - - -	390		390	792
Grants towards the maintenance of night studies -	360		360	...
Total Supplies and Services -	1,230	4,000	1,230	1,918
Contingencies.				
Rents, Rates, and Taxes - - -	3,789		3,705	1,887
Postage Charges - - - -	} 1,148		1,148	30
Repair of Furniture - - -				...
Office Expenses and Miscellaneous - -				1,247
Total Contingencies -	4,937	8,000	4,853	3,164
TOTAL CALCUTTA MADRASSA -	46,500	52,000	43,700	45,085
TOTAL ORIENTAL COLLEGES -	80,500	85,000	76,700	78,476
EXPENDITURE ON PETTY CONSTRUCTION IN GOVERNMENT COLLEGES, GENERAL, PAID FROM THE EDUCATIONAL BUDGET—				
English Colleges - - - -				
Oriental Colleges - - - -				
TOTAL EXPENDITURE ON PETTY CONSTRUCTION, &c. -		1,000	800	16
EXPENDITURE ON FURNITURE AND APPARATUS IN GOVERNMENT COLLEGES, GENERAL, PAID FROM THE EDUCATIONAL BUDGET—				
Cost of European Stores—				
English Colleges - - -				2,172
Oriental Colleges - - -				4
Total European Stores -				2,176
Other Stores (locally purchased)—				
English Colleges - - -				7,263
Oriental Colleges - - -				492
				7,755
TOTAL EXPENDITURE ON FURNITURE AND APPARATUS, &c.	10,500	11,000	10,500	9,931
Total Govt. Colleges, General .	4,64,000	4,75,000	4,62,000	4,54,178

Numbers. 1889-90.	Numbers. 1890-91.					
		Government Colleges, Professional.				
		LAW COLLEGES.				
6	6	Law Lecturers - - -	9,500	9,000	9,000	8,423
		CIVIL ENGINEERING COLLEGE, HOWRAH.				
		Salaries.				
1	1	Principal (1,250) - -	15,000		15,000	
2	1	Professors (1,000) - -	12,000		24,000	
—	1	Do. (500—750) - -	8,350		...	
1	1	„ (200—300) - -	3,460		3,220	
1	1	Lecturer in Physical Science (200-300)-	3,300		3,060	
1	1	Assistant Lecturer - -	2,390		2,270	
2	2	Masters - - -	2,930		2,810	
1	1	Teacher of Drawing (500) - -	6,000		6,000	
			53,430		56,360	
		Deduct—Probable Savings -	*144*		*1,847*	
		Total Salaries -	53,286	54,000	54,513	59,520
		Establishment.				
4	4	Clerks - - - -	2,460	2,460	2,460	} 3,780
1	1	Draftsman - - -	600	600	600	
—	1	Compounder - - -	144	...	...	...
30	35	Servants - - -	2,964	2,440	2,484	2,624
		Temporary Establishment - -	...	...	...	...
		Total Establishment -	6,168	5,500	5,544	6,404
		Allowances.				
		Travelling Allowances - - -	1,000	1,000	1,000	1,822
		Allowance to Roman Catholic Priest - -	600	600	600	...
		Do. Drill Sergeant for doing Steward's duties - -	360	400	360	...
		Do. Monitors - - -	348	500	348	310
		Total Allowances -	2,308	2,500	2,308	2,132
		Carried over -	61,762	62,000	62,365	68,056
			9,500	9,000	9,000	8,423

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Government Colleges, Professional—				
CIVIL ENGINEERING COLLEGE, HOWRAH—Brought forward -	9,500	9,000	9,000	8,423
	61,762	62,000	62,365	68,056
Supplies and Services.				
Purchase of Books - - -	273	...	...	237
Library Allowances - - -	600	600	600	24
Survey do. - - -	2,000	2,000	2,000	1,754
Model do. - - -	600	500	600	
Cost of Europe Stores - - -	...		...	79
Cost of Medical Stores - - -	200	22,600	200	258
Boarding Charges - - -	16,000	300	22,580	12,483
Charges for Chemicals - - -	...	...	240	...
Materials and Tools for practical training -	...	...	...	...
Total Supplies and Services -	19,673	26,000	26,220	14,835
Contingencies.				
Rents, Rates, and Taxes - - -	2,055	1,000	2,055	2,615
Postage Charges - - -	...		50	62
Telegram Charges - - -	1,510	1,000	1,510	1
Office Expenses and Miscellaneous - -				1,760
Total Contingencies -	3,565	2,000	3,615	4,438
TOTAL CIVIL ENGINEERING COLLEGE, HOWRAH -	85,000	90,000	92,200	87,329
EXPENDITURE ON PETTY CONSTRUCTION IN GOVERNMENT COLLEGES, PROFESSIONAL, PAID FROM THE EDUCATIONAL BUDGET—				
Engineering College - - -		300	300	156
EXPENDITURE ON FURNITURE AND APPARATUS IN GOVERNMENT COLLEGES, PROFESSIONAL, PAID FROM THE EDUCATIONAL BUDGET—				
Engineering College - - -	1,500	700	1,500	705
Total Government Colleges, Professional -	**96,000**	**1,00,000**	**1,03,000**	**96,613**
Government Schools, General.				
GOVT. SCHOOLS, GENERAL—PROVINCIAL. DISTRICT SCHOOL COMMITTEES.				
Establishment.				
5 Clerks - - - - -	1,740	1,740	1,740	1,700
5 Servants - - - - -	186	190	186	...
Total Establishment -	1,926	1,930	1,926	1,700
Allowances.				
Travelling Allowances - - -	32	30	132	...
Contingencies.				
Postage Charges - - - -				138
Office Expenses and Miscellaneous - -				76
Total Contingencies -	342	340	342	214
TOTAL DISTRICT SCHOOL COMMITTEES -	2,300	2,300	2,400	1,914
HIGH SCHOOLS.				
COLLEGIATE SCHOOLS.				
Salaries.				
Master (400—500) - -	6,000	6,000	5,980	
Masters (200—300) - -	10,040	9,000	9,520	
Do. (200) - - -	2,400	2,000	...	
Do. (less than 200) - -	69,730	70,000	69,075	
	88,170		84,575	
Deduct—Probable Savings -	*2,071*		*803*	
Total Salaries -	86,099	87,000	83,772	83,442
Establishment.				
Amount transferred from Government Colleges, General—English Colleges				
Clerks - - -	3,352	3,300	3,262	3,738
Servants - - -	2,143	2,100	1,659	3,648
Do. directly under Government Schools - - -	1,020	1,000	1,014	
Total Establishment -	6,515	6,400	5,935	7,386
Carried over -	92,614	93,400	89,707	90,828
	2,300	2,300	2,400	1,914

Numbers. 1889-90.	Numbers. 1890-91.
1	1
3	3
—	1
107	109
13	9

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Account, 1888-89.
	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SCHOOLS, GENERAL—PROVINCIAL—*contd.*				
Brought forward	2,300	2,300	2,400	1,914
HIGH SCHOOLS—*contd.*				
COLLEGIATE SCHOOLS—Brought forward	92,614	93,400	89,707	90,828
Allowances.				
Travelling Allowances	50	100	100	7
Supplies and Services.				
Petty Repairs	...		...	
Prizes	692	600	620	298
Library Allowances	845	800	845	594
Total Supplies and Services	1,537	1,400	1,465	892
Contingencies.				
Rents, Rates, and Taxes	1,178	1,200	1,155	596
Subscription to Newspapers	...	...	...	45
Postage Charges	25	...	25	25
Office Expenses and Miscellaneous	1,596	1,600	1,548	1,860
Total Contingencies	2,799	2,800	2,728	2,526
TOTAL COLLEGIATE SCHOOLS—PROVINCIAL	97,000	97,700	94,000	94,253
HINDU SCHOOL.				
Salaries.				
1889-90. 1890-91. Master (500)	6,000	6,000	6,000	
1 1 Do. (200)	2,400	2,400	2,400	
14 15 Do. (less than 200)	11,175	10,600	10,535	
Total Salaries	19,575	19,000	18,935	
Establishment.				
1 1 Clerk and Librarian (25)	300		300	
10 10 Servants	732		732	
Total Establishment	1,032	1,000	1,032	
	20,607		19,967	
Deduct—Probable Savings	1,179		635	
Total Salaries and Establishment	19,428	20,000	19,332	
Supplies and Services.				
Prizes	100	100	100	
Contingencies.				
Rents, Rates, and Taxes	1,872		1,968	
Postage Charges / Office Expenses and Miscellaneous	600		600	
Total Contingencies	2,472	2,500	2,568	
TOTAL HINDU SCHOOL	22,000	22,600	22,000	(a)
HARE SCHOOL.				
Salaries.				
1889-90. 1890-91. Master (500)	6,000		6,000	
1 1 Do. (200)	3,480		3,240	
21 21 Masters (less than 200)	14,985		13,695	
Total Salaries	24,465	23,000	22,935	
Establishment.				
1 1 Clerk and Librarian (25)	300		300	
9 9 Servants	672		672	
Total Establishment	972	900	972	
	25,437		23,907	
Deduct—Probable Savings	782		591	
Total Salaries and Establishment	24,655	23,900	23,316	
Supplies and Services.				
Prizes	136	100	100	
Grants to Library	120	100	120	
Total Supplies and Services	256	200	220	
Contingencies				
Rents, Rates, and Taxes	585	500	984	
Postage Charges / Office Expenses and Miscellaneous	504	400	480	
Total Contingencies	1,089	900	1,464	
TOTAL HARE SCHOOL	26,000	25,000	25,000	(a)
	1,45,000	1,45,300	1,41,000	94,253
Carried over	2,300	2,300	2,400	1,914

(a) Included under District Schools.

22.—EDUCATION—*continued.*

Numbers 1889-90	Numbers 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		GOVERNMENT SCHOOLS, GENERAL—PROVINCIAL—*contd.*				
		Brought forward	2,300	2,300	2,400	1,914
		HIGH SCHOOLS—Brought forward	1,45,000	1,45,300	1,41,000	94,253
		DISTRICT SCHOOLS.				
		Salaries.				
6	7	Masters (200 and over)	20,520	18,000	18,640	3,00,239
463	456	Do. (less than 200)	2,37,450	2,39,000	2,39,266	
			2,57,970		2,57,906	
		Deduct—Probable Savings	1,550		2,770	
		Total Salaries	2,56,420	2,57,000	2,55,136	3,00,239
		Establishment.				
19	19	Clerks and Librarians	4,560		4,620	5,164
1	1	Compounder	120		120	
176	176	Servants	10,410		10,308	12,312
		Total Establishment	15,090	15,000	15,048	17,476
		Allowances.				
		House Allowance to Head Master, Collinga Branch School	480		...	...
		Travelling Allowances	500		700	457
		Total Allowances	980	400	700	457
		Supplies and Services.				
		Petty Repairs	...		...	...
		Prizes	2,800	5,000	2,908	2,544
		Library Allowances	2,960		3,008	3,618
		Value of Stores	...		...	...
		Total Supplies and Services	5,760	5,000	5,916	6,162
		Contingencies.				
		Rents, Rates, and Taxes	3,325		3,900	6,537
		Subscription to Newspapers	...		...	13
		Postage Charges	400		300	424
		Purchase and Repairs of Furniture	...		...	190
		Telegram Charges	...		...	19
		Office Expenses and Miscellaneous	4,025		6,000	7,439
		Total Contingencies	7,750	7,000	10,200	14,622
		TOTAL DISTRICT SCHOOLS	2,86,000	2,84,400	2,87,000	(a) 3,38,956
		TOTAL HIGH SCHOOLS	4,31,000	4,29,700	4,28,000	4,33,209
		MIDDLE CLASS SCHOOLS.				
		ENGLISH.				
		Salaries.				
24	24	Masters	8,778		8,670	4,942
		Establishment.				
		Clerk	...		...	150
4	4	Servants	240		240	216
			9,018		8,910	
		Deduct—Probable Savings	942		1,400	
		Total Salaries and Establishment	8,076	7,000	7,510	5,308
		Supplies and Services.				
		Prizes	126	200	126	30
		Contingencies.				
		Rents, Rates, and Taxes	138		138	...
		Postage Charges	660		626	...
		Office Expenses and Miscellaneous				70
		Total Contingencies	798	800	764	70
		TOTAL MIDDLE CLASS, ENGLISH	9,000	8,000	8,400	5,408
		MIDDLE CLASS, VERNACULAR.				
		Salaries.				
149	150	Masters	27,360	25,300	26,400	25,938
		Deduct—Probable Savings	1,208		556	...
		Establishment.	26,152	25,300	25,844	25,938
2	2	Clerks	354		300	309
36	36	Servants	1,794		1,800	1,609
		Total Establishment	2,148	2,000	2,100	1,918
		Carried over	28,300	27,300	27,944	27,856
			4,42,300	4,40,000	4,38,800	4,40,531

(a) Includes charges of Hindu and High Schools.

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
GOVERNMENT SCHOOLS, GENERAL—PROVINCIAL—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,42,300	4,40,000	4,38 800	4,40,531
MIDDLE CLASS, VERNACULAR—Brought forward -	28,300	27,300	27,944	27,856
Allowances.				
Travelling Allowances - - -	70	70	70	46
Supplies and Services.				
Prizes - - - -	171	200	200	231
Library Grants - - - -	346	130	150	...
Petty Repairs - - - -	...		...	...
Total Supplies and Services -	517	330	350	231
Contingencies.				
Rents, Rates, and Taxes - - -	1,713	1,700	1,776	119
Postage Charges - - -	880	900	860	8
Telegram Charges - - -				2
Office Expenses and Miscellaneous - -				1,506
Purchase and Repair of Furniture - -				70
Total Contingencies -	2,593	2,600	2,636	1,705
Circle Fund Schools - - -	29,520	29,000	30,000	37,965
TOTAL MIDDLE CLASS, VERNACULAR. -	61,000	59,300	61,000	67,803
GIRLS' SCHOOL.				
EDEN FEMALE SCHOOL, DACCA.				
Salaries.				
Numbers. 1889-90: 1; 1890-91: 1 — Head Mistress (200) - -	2,400	2,400	2,400	3,955
Numbers. 1889-90: 6; 1890-91: 5 — Mistresses - -	1,560	1,400	2,040	
Total Salaries -	3,960	3,800	4,440	3,955
Establishment.				
Numbers. 1889-90: 6; 1890-91: 6 — Servants - - -	276	200	276	276
	4,236		4,716	
Deduct—Probable Savings -	*56*		*36*	
Total Salaries and Establishment -	4,180	4,000	4,680	4,231
Supplies and Services.				
Prizes - - - -	...	...	...	...
Contingencies.				
Rents, Rates, and Taxes - - -	840	600	840	845
Postage Charges - -	480	400	480	398
Office Expenses and Miscellaneous - -				
Total Contingencies -	1,320	1,000	1,320	1,243
TOTAL GIRLS' SCHOOL -	5,500	5,000	6,000	5,474
BOARDING SCHOOLS.				
KURSEONG BOARDING SCHOOL.				
Salaries.				
Numbers. 1889-90: 1; 1890-91: 1 — Master (250) - - -	3 000	3,000	3,000	8,297
Numbers. 1889-90: 5; 1890-91: 5 — Do. (less than 200) - -	5,640	6,000	5,640	
Total Salaries -	8,640	9,000	8,640	8,297
Establishment.				
Numbers. 1889-90: 30; 1890-91: 30 — Servants - - - -	3,780	3,800	3,780	3,780
	12,420			
Deduct—Probable Savings -	*533*			
	11,887			
Allowances.				
Allowance to Chaplain - - -	600	600	600	600
Travelling Allowances - - -	100	100	100	17
Total Allowances -	700	700	700	617
Supplies and Services.				
Value of Medical Stores - - -	...		...	81
Prizes - - - -	...	...	60	...
Library Grants - - - -	100	15,000	100	100
Boarding Charges - - -	15,000		15,140	12,659
Total Supplies and Services -	15,100	15,000	15,300	12,840
Contingencies.				
Rents, Rates, and Taxes - - -	549		330	450
Telegram Charges - - -	764		250	5
Postage Charges - - -				60
Office Expenses and Miscellaneous - -				2,284
Total Contingencies -	1,313	1,500	580	2,799
TOTAL KURSEONG BOARDING SCHOOL	29,000	30,000	29,000	28,333
Carried over -	29,000	30,000	29,000	28,333
	5,08,800	5,04,300	5,05,800	5,13,808

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL—*contd.* Brought forward -	5,08,800	5,04,300	5,05,800	5,13,808
		BOARDING SCHOOLS—Brought forward -	29,000	30,000	29,000	28,333
		OTHER BOARDING SCHOOLS.				
		Salaries.				
9	10	Masters (less than 200) - -	5,738	5,500	5,498	4,974
		Establishment.				
		Clerk - - - -	...	...	...	10
10	10	Servants - - -	822	500	822	810
			6,560		6,320	
		Deduct—Probable Savings -	*1,187*		*761*	
		Total Salaries and Establishments -	5,373	6,000	5,559	5,794
		Allowances.				
		Travelling Allowances - - -	...	...	...	...
		Supplies and Services.				
		Petty Repairs - - - -	...	...	338	...
		Prizes - - - -	50		134	...
		Library Grants - - -	144	2,000	...	307
		Boarding Charges - - -	3,030		1,500	1,675
		Cost of Medical Stores - - -	...	...	...	...
		Total Supplies and Services -	3,224	2,000	1,972	1,982
		Contingencies.				
		Rents, Rates, and Taxes - - -	207		207	...
		Telegram Charges - - -	...		...	3
		Postage Charges - - -	896		12	13
		Office Expenses and Miscellaneous - -			250	895
		Total Contingencies -	1,103	700	469	911
		TOTAL OTHER BOARDING SCHOOLS -	9,700	8,700	8,000	8,687
		TOTAL BOARDING SCHOOLS -	38,700	38,700	37,000	37,020
		PRIMARY SCHOOLS FOR BOYS AND GIRLS. LOWER CLASS VERNACULAR.				
		Salaries.				
4	4	Masters - - -	384	400	384	792
		Supplies and Services.				
		Prizes - - - -	48	50	48	78
		Petty Repairs - - - -	...	...	...	...
		Total Supplies and Services -	48	50	48	78
		Contingencies.				
		Postage Charges - - -				
		Office Expenses and Miscellaneous - -				35
		Total Contingencies -	68	50	68	35
		TOTAL PRIMARY SCHOOLS, &c. -	500	500	500	905
		EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET.				
		High - - - -				1,766
		Middle - - - -				386
		Boarding - - - -				875
		Primary - - - -				43
		TOTAL EXPENDITURE ON PETTY CONSTRUCTION, &c. -	4,000	4,000	6,700	3,070
		EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET.				
		High - - - -				2,226
		Middle - - - -				219
		Boarding - - - -				143
		Primary - - - -				...
		TOTAL EXPENDITURE ON FURNITURE, &c. -	1,000	1,000	1,000	2,588
		ANTICIPATED EXPENDITURE FROM SURPLUS FUNDS -	30,000	11,500	30,000	...
		PAYMENTS IN SUPPORT OF MUNICIPAL LOCAL SCHOOLS	...	...	...	5,024
			5,83,000		5,81,000	
		Deduct—Probable Savings -	*23,000*			
		Total Govt. Schools, General, Provincial -	5,60,000	5,60,000	5,81,000	5,62,415

22.—EDUCATION—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Government Schools, Special, Provincial.	Rs.	Rs.	Rs.	Rs.
		NORMAL SCHOOLS OR TRAINING SCHOOLS.				
		Salaries				
4	5	Masters (200 and over) - -	16,200		12,120	36,433
42	41	Masters (less than 200) - -	23,807		26,347	
		Establishment.				
4	4	Clerks - - -	660		660	630
36	36	Servants - - -	2,046		2,046	1,985
		Training of Gurus - - -	9,000		9,000	6,339
		Stipends to Pupil Teachers - -	23,838		23,718	19,048
			75,551		73,891	
		Deduct—Probable Savings -	*10,672*		*10,720*	
		Total Salaries and Establishment -	64,879	64,000	63,171	64,435
		Allowances.				
		Travelling Allowances - - -	50	50	50	15
		Supplies and Services.				
		Prizes - - - -				50
		Library Grants - - -				477
		Petty Repairs - - - -				...
		Total Supplies and Services -	868	850	868	527
		Contingencies.				
		Rents, Rates, and Taxes - - -	4,565		4,319	6,311
		Telegram Charges - . - -	1,638		1,592	2
		Postage Charges - - -				117
		Purchase and Repair of Furniture - -				...
		Office Expenses and Miscellaneous - -				1,448
		Total Contingencies -	6,203	7,100	5,911	7,878
		TOTAL NORMAL SCHOOLS, &c. -	72,000	72,000	70,000	72,855
		SCHOOLS OF ART.				
		CALCUTTA SCHOOL OF ART.				
		Salaries.				
1	1	Principal (1,000) - -	12,000		12,000	
2	2	Teachers (200 and over) - -	6,000		6,000	
7	7	Do. (less than 200) - -	3,300		3,240	
			21,300		21,240	
		Deduct—Probable Savings -	*785*		*1,783*	
		Total Salaries -	20,515	20,600	19,457	20,675
		Establishment.				
1	1	Clerk - - -	660		660	473
12	12	Servants - - -	1,212		1,212	985
		Total Establishment -	1,872	1,400	1,872	1,458
		Contingencies.				
		Rents, Rates, and Taxes - - -	4,360		4,418	4,408
		Office Expenses and Miscellaneous - -	2,253		2,253	1,501
		Total Contingencies -	6,613	6,000	6,671	5,909
		TOTAL CALCUTTA SCHOOL OF ART -	29,000	28,000	28,000	28,042
		GOVERNMENT ART GALLERY.				
		Establishment.				
2	2	Clerks - - -	960		960	960
7	7	Servants - - -	696		696	696
		Total Establishment -	1,656	1,600	1,656	1,656
		Supplies and Services.				
		Purchase of Works of Art - -	4,714	4,700	4,714	...
		Contingencies.				
		Rents, Rates, and Taxes - - -	3,270		3,270	3,174
		Office Expenses and Miscellaneous - -	360		360	457
		Total Contingencies -	3,630	3,700	3,630	3,631
		TOTAL GOVERNMENT ART GALLERY -	10,000	10,000	10,000	5,287
		TOTAL SCHOOLS OF ART -	39,000	38,000	38,000	33,329
		Carried over .	1,11,000	1,10,000	1,08,000	1,06,184

22.—EDUCATION—*continued.*

Details.	Numbers 1889-90.	Numbers 1890-91.	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
Government Schools, Special, Provincial—*contd.*						
Brought forward			1,11,000	1,10,000	1,08,000	1,06,184
ENGINEERING AND SURVEYING SCHOOLS.						
SURVEY SCHOOLS.						
Establishment.						
Survey Teachers	7	7	8,370		8,190	7,622
Servants	7	8	468		384	371
			8,838		8,574	
Deduct—Probable Savings			966		906	
Total Establishment			7,872	7,000	7,668	7,993
Allowances.						
Travelling Allowances						155
Field Allowances						1,032
Total Allowances			1,200	1,000	1,200	1,187
Contingencies.						
Telegram Charges			...		...	1
Rents, Rates, and Taxes			528	1,000	432	446
Office Expenses and Miscellaneous			900		900	520
Total Contingencies			1,428	1,000	1,332	967
TOTAL ENGINEERING AND SURVEYING SCHOOLS			10,500	9,000	10,200	10,147
INDUSTRIAL SCHOOLS.						
SCHOOLS FOR ARTIZANS.						
Ranchee Industrial School.						
Establishment.						
Masters	4	5	1,140		600	461
Servants			48		...	32
Stipend to Pupil Teachers			600		600	680
Cost of Additional Establishments			...		600	...
Total Establishment			1,788	1,000	1,800	1,173
Office Expenses and Miscellaneous			12	...	...	...
TOTAL INDUSTRIAL SCHOOLS			1,800	1,000	1,800	1,173
OTHER SCHOOLS.						
MOORSHEDABAD NAWAB'S MADRASSA.						
Establishment.						
Master (200-300)	1	1	3,600		3,600	9,761
Masters (less than 200)	7	8	6,360		5,760	
Clerk	1	1	600		600	930
Servants	23	23	1,440		1,320	1,332
			12,000			
Deduct—Probable Savings			511			
Total Establishment			11,489	10,000	11,280	12,023
Allowances.						
Travelling Allowances			50	...	119	7
Supplies and Services.						
Prize Allowances			85	...	85	188
Library Allowance						...
Medicine						1,381
Diet-money						
Total Supplies and Services			3,136	2,500	3,136	...
Contingencies.						
Rents, Rates, and Taxes						27
Postage Charges						18
Office Expenses and Miscellaneous						920
Total Supplies and Services and Contingencies			3,221	2,500	3,221	2,534
TOTAL MOORSHEDABAD NAWAB'S MADRASSA			14,760	12,500	14,620	14,564
COX BAZAR MADRASSA.						
Establishment.						
Masters	2	2	480	500	420	480
Servant	1	1	60		60	60
Total Establishment			540	500	480	540
Contingencies.						
Office Expenses and Miscellaneous			...	...	...	...
TOTAL COX BAZAR, MADRASSA			540	500	480	540
TOTAL OTHER SCHOOLS			15,300	13,000	15,100	15,104
Carried over			1,38,600	1,33,000	1,35,100	1,32,608

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Government Schools, Special, Provincial—*contd.*				
Brought forward -	1,38,600	1,33,000	1,35,100	1,32,608
EXPENDITURE ON PETTY CONSTRUCTION PAID FROM THE EDUCATIONAL BUDGET—				
Training Schools - - -	...		400	881
Engineering and Surveying Schools -	...		100	...
TOTAL EXPENDITURE ON PETTY CONSTRUCTION -	...	500	500	881
EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET—				
Training Schools - - -				158
Schools of Art - - -				161
Engineering and Surveying Schools -				132
Moorshedabad Nawab's Madrassa - -				...
TOTAL EXPENDITURE ON FURNITURE AND APPARATUS, &c. - - - -	400	500	400	451
Total Government Schools, Special, Provl.	1,39,000	1,34,000	1,36,000	1,33,940
Grants-in-Aid.				
GRANTS-IN-AID, PROVINCIAL. (*a*)				
(*1*)—*To Local Colleges and Schools*—				
Monthly grants for Native Boys—				
Colleges - - - -				22,360
Schools—				
Higher Class English - - -				94,612
Middle Class English - - -				33 629
" " Vernacular - - -				24,452
Lower " " - - -				13,166
Technical Schools or Schools for Artizans -				1,585
Survey Classes - - -				...
Bhagaya Hill Boys' Schools - -				...
Normal Schools - - -				2,675
For Native Girls.				
Normal Schools - - -				3,812
Native Girls' Schools - - -				40,537
Zenana Instruction - - -				16,026
	2,57,700	2,50,000	2,57,716	2,52,854
For European Boys.				
Schools - - - -	} 1,12,000		1,10,000	69,542
European Girls' Schools - -				38,213
Hill Schools - - -	560		560	4,082
	1,12,560	1,00,000	1,10,560	1,11,837
(*2*)—*Payments by Results*—				
Grants for Primary Schools - -	1,92,094	1,52,000	1,82,794	1,50,817
(*3*)—*Towards Educational Buildings paid from the Educational Budget*—				
Schools for Natives - - -				38,000
Do. for Europeans - - -				...
	30,000	30,000	30,000	38,000
(*4*)—*For Furniture and Apparatus paid from the Educational Budget*—				
Schools for Natives - - -			2,000	100
Do. Europeans - - -			...	...
	2,000	2,000	2,000	100
	5,94,354		5,83,070	
Deduct—Probable Savings -	*36,354*		*37,070*	
Total Grants-in-aid, Provincial -	5,58,000	5,34,000	5,46,000	5,53,608

(*a*) Details should be given in future.

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Scholarships.	Rs.	Rs.	Rs.	Rs.
SCHOLARSHIPS, PROVINCIAL.				
(1) IN ARTS COLLEGES—				
Senior	26,280		26,280	39,000
Junior	45,600		45,600	62,740
Sanscrit	2,832		2,832	2,421
Special Mahomedan Scholarships	7,440		5,400	2,146
	82,152	90,000	80,112	1,06,307
(2) IN PROFESSIONAL COLLEGES—				
Agricultural	...		6,000	8,290
Engineering Scholarship	15,840		15,840	7,718
	15,840	16,000	21,840	16,008
(3) IN SECONDARY SCHOOLS—				
Middle English	} 54,300		54,300	{ 15,650
Middle Vernacular				39,509
Upper Primary	15,648		15,648	15,146
Girls	2,580		2,580	1,259
Rajah of Hill Tipperah's Scholarships	240		240	202
European Schools	...		...	170
	72,768	71,000	72,768	71,936
(4) IN PRIMARY SCHOOLS—				
Lower Primary	18 528	20,000	18,528	22,503
IN SPECIAL SCHOOLS OTHER THAN TRAINING SCHOOLS—				
School of Arts	900		900	783
Survey Schools	1,080		1,080	1,038
Madrassa	1,595		1,595	...
	3,575	3,000	3,575	1,821
	1,92,863		1,96,823	
Deduct—Probable Savings	*863*		*823*	
Total Scholarships, Provincial	**1,02,000**	**2,00,000**	**1,96,000**	**2,18,575**
Miscellaneous, Provincial.				
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE—				
Grants for the encouragement of useful publications	5,000	5,000	5,000	3,393
Grants for *Education Gazette*	3,600	3,000	3,600	3,600
Rewards for production of Uriya books	...	...	...	1,100
Grants for the purchase of certain Uriya books	...	...	...	...
	8,600	8,000	8,600	8,093
GRANT TO SCHOOL BOOK SOCIETY	2,400	2,400	2,400	2,400
MISCELLANEOUS—				
Remuneration to Examiners—				
Government Allowance	2,900		2,500	1,796
Payment from Fees	10,000		7,000	8,233
Hostel Charges	4,200		3,000	2,526
Passage and Outfit of Agricultural Scholarship-holders	...		2,000	...
Passage and Outfit of Gilchrist Scholarship-holders	1,000		1,000	...
Passage and Outfit of Scholarship-holders in England	...		...	...
Examination Charges and Rewards for Sanscrit titles	3,000		3,000	1,621
Rewards to Teachers and Pupils in Sanscrit *Toles* in Nuddea	2,400		2,400	2,100
Rewards, Female Teachers	500		500	...
Grants for Saraswat Somaj at Dacca	500		500	
Do. to Behar Sanjevan Association	...		...	500
Grant to Calcutta Public Library	10,000		...	...
Grant to the Laha Family Endowment Fund	1,000		1,000	750
Municipal Tax on Surnomoyee Hostel	...		...	...
Miscellaneous Charges	1,000		1,000	387
	36,500	19,600	23,900	17,913
	47,500		34,900	
Deduct—Probable Savings	*4,500*		*1 900*	
Total Miscellaneous, Provincial	**43,000**	**30,000**	**33,000**	**28,406**

23.—ECCLESIASTICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Ecclesiastical Establishments - - -	1,65,000	1,52,000	1,70,000	1,64,805
Cemetery Establishment - - -	6,000	6,000	6,000	5,422
Miscellaneous Ecclesiastical Charges - -	7,000	7,000	9,000	6,596
TOTAL -	1,78,000	1,65,000	1,85,000	1,76,823

Details.

Numbers. 1889-90.	Numbers. 1890-91.	*Imperial.* Ecclesiastical Establishments.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		CHURCH OF ENGLAND.				
		Salaries.				
4	4	Chaplains (800) - - -	38,400	30,000	38,400	37,831
14	13	Junior Chaplains (500) - -	78,000	60,000	84,000	61,847
12	12	Ministers of the Additional Clergy Society and others (10—150, 2—100)	20,400	15,000	20,400	12,809
		Total Salaries -	1,36,800	1,05,000	1,42,800	1,12,487
		Establishment.				
7	7	Clerks - - - -	1,464	2,064	1,464	2,444
39	39	Servants - - -	6,624	6,024	6,624	5,945
		Total Establishment -	8,088	8,088	8,088	8,389
			1,44,888		1,50,888	
		Deduct—Probable Savings -	*24,754*		*28,708*	
		TOTAL CHURCH OF ENGLAND -	1,20,134	1,13,088	1,22,180	1,20,876
		CHURCH OF SCOTLAND.				
		Salaries.				
1	1	Chaplain (800) - - -	9,600	9,600	9,600	13,406
		Establishment.				
		Establishment Allowance - -	2,220	2,220	2,220	1,850
		TOTAL CHURCH OF SCOTLAND -	11,820	11,820	11,820	15,256
		Allowances.				
		House-rent or allowance - - -	9,720	9,720	9,720	9,750
		Allowance to Senior Chaplain of Scotland -	2,400	2,400	2,400	397
		Travelling Allowances - - -	14,456	11,372	15,100	14,708
		Conveyance ditto - - -	2,520	100	2,580	638
		Contribution to the Mission Church at Calcutta, &c. - - - -	1,000	1,000	1,000	1,000
		Capitation Allowance to Wesleyan and Presbyterian Ministers - - -	800	400	1,200	616
		Total Allowances -	30,896	24,992	32,000	27,109
		Contingencies.				
		Postage Charges - - -	150	100	100	68
		Telegram Charges - - -	...		...	10
		House-rent of Archdeacon of Calcutta -	...		2,100	...
		Office and Ground Rent - - -	} 2,000	2,000	} 1,800	{ 14
		Rents, Rates and Taxes - - -				
		Miscellaneous - - - -	...	...		1,472
		Total Contingencies -	2,150	2,100	4,000	1,564
		Total Ecclesiastical Establishments -	1,65,000	1,52,000	1,70,000	1,64,805
		Cemetery Establishments.				
		85 Caretakers in charge of Cemeteries - -	6,000	6,000	6,000	5,422
		Total Cemetery Establishments -	6,000	6,000	6,000	5,422
		Miscellaneous Ecclesiastical Charges.				
		Allowance, Vicar Apostolic, Western Bengal -	6,000	6,000	6,000	6,000
		" for Roman Catholic Ecclesiastical Returns - - -	300	300	300	596
		" for Roman Catholic Church at Chittagong - - -	360	360	...	...
		" for Annual Repairs of Church at Chittagong - - -	171	171	...	
		" to Chaplain at Presidency Jail -	...	...	600	...
		" to Chaplain at General Hospital -	...	...	600	...
		" to Chaplain at Medical College Hospital	...	...	1,200	...
		Total -	6,831	6,831	8,700	
		Add—For rounding - -	169	169	300	
		Total Miscellaneous Ecclesiastical Charges	7,000	7,000	9,000	6,596

24.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	5,50,000	5,47,000	5,65,300	5,32,487
Hospitals and Dispensaries	3,55,000	3,83,000	3,41,000	3,64,724
Sanitation and Vaccination	1,85,000	1,83,000	1,86,000	1,80,756
Grants for Medical Purposes	3,000	3,000	3,000	2,731
Medical School and College	2,63,000	2,54,000	2,54,000	2,58,361
Lunatic Asylum	1,13,000	1,10,000	1,10,000	1,08,301
Lock Hospital	17,000	16,000	16,100	16,520
Chemical Examiner	24,700	25,000	25,000	23,553
Refunds	300	1,000	1,000	297
Total Provincial	15,11,000	15,22,000	15,02,000	14,87,730
Local.				
Hospitals and Dispensaries	26,000	26,000	12,000	21,749
Sanitation and Vaccination			...	4,504
Total Local	26,000	26,000	12,000	26,253
TOTAL	15,37,000	15,48,000	15,14,000	15,13,983

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Medical Establishment.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector General (2,250)	27,000	28,000	27,000	28,528
		Establishment.				
1	1	Personal Assistant (250—400)	4,800	4,500	4,440	17,925
16	16	Clerks (below 200)	13,706	14,000	14,451	
6	8	Servants	720	500	552	553
			19,226		19,443	
		Deduct—Probable Savings	*226*		*943*	
		Total Establishment	19,000	19,000	18,500	18,478
		Allowances.				
		Travelling Allowances	1,500	500	2,000	839
		Hill Journey Allowance, Darjiling	1,500	1,500	1,000	1,344
		Total Allowances	3,000	2,000	3,000	2,183
		Contingencies.				
		Telegram Charges	1,500	1,500		102
		Postage Charges				662
		Purchase and Repair of Furniture				25
		Purchase of Books	500	500		95
		Office Expenses and Miscellaneous	...	...		817
		Total Contingencies	2,000	2,000	2,000	1,701
		Total Superintendence	51,000	51,000	50,500	50,890
		District Medical Officers.				
		Salaries.				
1	2	Brigade Surgeons (1,056—1,050)	25,279		12,679	3,24,626
2	3	Surgeon Majors (1,050)	37,800		25,200	
2	5	Do. do. (950)	57,000		22,800	
4	2	Do. do. (850)	20,400		40,800	
21	18	Do. do. (750)	1,62,000		1,89,000	
3	2	Surgeons (550)	13,200		19,800	
2	2	Assistant Surgeons (350, 150)	6,000		6,000	
27	28	Assistant Surgeons (in Sub-Divisions)	37,260		36,960	
11	11	Uncovenanted Medical Officers (6—700, 2—550, 3—350)	76,200		76,200	1,04,978
65	62	Civil Hospital Assistants (in Sub-Divisions)	25,980		24,180	
			4,61,119		4,53,619	
		Deduct—Probable Savings	*41,119*		*29,119*	
		Total Salaries	4,20,000	4,25,000	4,24,500	4,29,604
		Establishment.				
45	45	Clerks (less than 200)	16,257		16,228	16,112
1	1	Hospital Assistant (15)	180		180	517
4	5	Compounders and Dressers (10)	677		480	
45	45	Servants	2,886		2,886	2,963
		Temporary Establishment	...		...	...
		Total Establishment	20,000	22,000	19,774	19,592
		Carried over	4,40,000	4,47,000	4,44,274	4,49,196
			51,000	51,000	50,500	50,890

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Medical Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	51,000	51,000	50,500	50,890
DISTRICT MEDICAL OFFICERS—Brought forward -	4,40,000	4,47,000	4,44,274	4,49,196
Allowances				
Travelling Allowances - - -			12,500	14,214
Ditto for Sub-Divisional Establishment - - - -			3,500	
Total Allowances -	15,000	12,000	16,000	14,214
Supplies and Services.				
Value of Medical Stores - -	8,000		9,700	5,743
Medicines purchased in the country - -	...		250	266
Other Miscellaneous Charges - -	...		50	...
Total Supplies and Services -	8,000	8,000	10,000	6,009
Contingencies.				
Rents, Rates, and Taxes - - -	1,200			264
Purchase and Repair of Furniture -	200			180
Telegram Charges - - -	...			30
Postage Charges - - - }	2,600			1,403
Office Expenses and Miscellaneous - - }				1,058
Total Contingencies -	4,000	3,000	3,100	2,935
TOTAL DISTRICT MEDICAL OFFICERS -	4,67,000	4,70,000	4,73,374	4,72,354
Numbers. 1889-90 / 1890-91. — RESERVE MEDICAL SUBORDINATES—PROVINCIAL.				
21 / 31 Assistant Surgeons - -	39,000		34,800 }	8,705
56 / 82 Hospital Assistants - -	17,340		12,540 }	
Travelling Allowance of Medical Subordinates - - -	600		...	538
	56,940		47,340	
Deduct—Probable Savings -	*24,940*		*5,914*	
TOTAL RESERVE MEDICAL SUBORDINATES -	32,000	26,000	41,426	9,243
Total Medical Establishment -	5,50,000	5,47,000	5,65,300	5,32,487
Hospitals and Dispensaries.				
Numbers. 1889-90 / 1890-91. — PRESIDENCY HOSPITALS AND DISPENSARIES, PROVINCIAL. MEDICAL COLLEGE HOSPITAL.				
Salaries.				
2 / 2 House Surgeons (450) - -	10,800	10,800	10,800 }	25,125
1 / 1 House Physician (450) - -	5,400	5,400	5,400 }	
6 / 6 Assistant Surgeons (100) - -	8,400	8,500	8,400	285
2 / 2 Apothecary and Assistant Apothecary (200, 100) - - -	3,600	3,300	3,600	2,553
Total Salaries -	28,200	28,000	28,200	27,963
Establishment.				
1 / 1 Steward (250) - - -	3,000	3,000	3,000	3,000
16 / 14 Compounders and Dressers - -	2,304	2,500	2,448	4,164
4 / 4 Clerks - - - -	1,920	1,500	1,920	2,220
177 / 169 Servants - - -	16,626	17,000	17,358	14,382
Temporary Establishment - -		...		...
Total Establishment -	23,850	24,000	24,726	23,766
Allowances.				
Travelling Allowances - - -	800	900	1,000	738
Supplies and Services.				
Medical Stores - - -	9,000	9,000	9,000	8,608
Petty Construction and Repairs - -	...	...	...	...
Diet and Clothing of Patients - -	34,000	40,000	34,000	37,547
Cost of Country Medicine - -	...	1,000	880	771
Total Supplies and Services -	43,000	50,000	43,880	46,926
Contingencies.				
Rents, Rates, and Taxes - - -	9,950	10,000	9,950	10,100
Postage Charges - - - }				
Purchase of Books and Publications - }	12,000	12,000	10,000	9,672
Office Expenses and Miscellaneous - - }				
Total Contingencies -	21,950	22,000	19,950	19,772
TOTAL MEDICAL COLLEGE HOSPITAL -	1,17,800	1,24,900	1,17,756	1,19,165
Carried over -	1,17,800	1,24,900	1,17,756	1,19,165

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Hospitals and Dispensaries—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,17,800	1,24,900	1,17,756	1,19,165
		GENERAL HOSPITAL.				
		Salaries.				
3	3	Surgeons (1,375), (900), (800) -	33,000	34,000	36,900	34,400
5	5	Apothecary and Assistant Apothecaries, (1—160, 4—125) - -	9,120	9,000	9,120	8,539
		Total Salaries -	42,120	43,000	46,020	42,939
		Establishment.				
5	5	Compounders and Dressers - -	492	500	492	491
3	3	Clerks - - - -	1,092	1,100	1,092	1,092
134	134	Servants - - -	11,850	11,000	11,850	11,249
5	5	Small-pox Establishment - -	504	1,000	504	205
		Total Establishment -	13,938	13,600	13,938	13,037
		Allowances.				
		Travelling Allowances - - -	900	1,000	...	814
		Supplies and Services.				
		Medical Stores - - -	5,000	4,000	3,000	4,792
		Petty Construction and Repairs - -	...	500	500	165
		Diet and Clothing of Patients - -	35,000	38,000	32,000	34,350
		Cost of Country Medicine - -	...	500	300	289
		Total Supplies and Services -	40,000	43,000	35,800	39,596
		Contingencies.				
		Rents, Rates and Taxes - - -	800			724
		Purchase of Books and Publications -	...			306
		Postage Charges - - -	} 11,800			8,714
		Office Expenses and Miscellaneous - -				
		Total Contingencies -	12,600	10,000	8,100	9,744
		TOTAL GENERAL HOSPITAL -	1,09,558	1,10,600	1,03,858	1,06,130
		CAMPBELL HOSPITAL.				
		Salaries.				
1	1	Superintendent (300) - -	3,600	3,600	3,600	4,536
5	5	Assistant Surgeons (50) - -	3,000	3,000	3,000	3,289
2	2	Apothecary and Assistant Apothecary (250, 100) - - -	4,200	4,400	4,200	4,200
		Total Salaries -	10,800	11,000	10,800	12,025
		Establishment.				
7	7	Compounders and Dressers - -	768	700	768	796
4	4	Clerks - - - -	1,920	1,900	1,920	1,920
132	133	Servants - - -	11,046	10,400	10,866	10,876
		Small-pox and temporary Establishment	800	1,000	800	170
		Total Establishment -	14,534	14,000	14,354	13,762
		Allowances.				
		Travelling Allowances - - -	100	400	100	47
		Supplies and Services.				
		Fishing and Grazing Charges - -	...	...	...	516
		Medical Stores - - -	2,000	3,000	2,000	1,720
		Petty Construction and Repairs - -	...	500	250	302
		Diet and Clothing of Patients - -	22,000	26,000	24,000	21,277
		Cost of Country Medicine - -	...	500	200	226
		Total Supplies and Services -	24,000	30,000	26,450	24,041
		Contingencies.				
		Rents, Rates and Taxes - - -	188			99
		Postage Charges - - -	...			10
		Purchase of Books and Publications -	} 6,000			4,424
		Office Expenses and Miscellaneous - -				
		Total Contingencies -	6,188	6,000	2,800	4,533
		TOTAL CAMPBELL HOSPITAL -	55,622	61,400	54,504	54,408
		TOTAL PRESIDENCY HOSPITAL AND DISPENSARIES, PROVINCIAL - - - - -	2,82,980	2,96,000	2,76,118	2,79,703
		Carried over -	2,82,980	2,96,900	2,76,118	2,79,703

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries—*contd.*				
		Brought forward -	2,82,980	2,96,900	2,76,118	2,79,703
		MOFUSSIL HOSPITALS AND DISPENSARIES—PROVINCIAL.				
		Salaries.				
1	1	Superintendent (200) - -	2,400		2,400	
1	1	Assistant Surgeon (200) - -	2,400		2,400	
1	1	Do. do. (100) - -	1,200		1,200	10,553
5	5	Hospital Assistants (varying from 25 to 75) - - - -	3,180		3,240	
28	28	Civil Hospital Assistants - -	7,290		7,320	19,894
			16,470		16,560	
		Deduct—Probable Savings -	*744*		*1,560*	
		Total Salaries -	15,726	28,000	15,000	30,447
		Establishment.				
5	5	Compounders and Dressers - -	936	1,000	936	1,084
—		Clerks - - -	...	...	...	...
16	16	Servants - - -	2,028	2,000	2,028	2,082
		Temporary Establishment - -	...	...	...	...
		Total Establishment -	2,964	3,000	2,964	3,166
		Allowances.				
		Allowance for attending Educational Institutions - - - -	4,800	6,000	4,800	5,929
		Travelling Allowances - - -	2,000	4,000	2,000	4,219
		Total Allowances -	6,800	10,000	6,800	10,148
		Supplies and Services.				
		Medical Stores - - - -	1,630	1,500	1,820	*602*
		Petty Construction and Repairs - -	...	...	...	23
		Diet and Clothing of Patients - -	528	500	500	166
		Cost of Country Medicines - -	...	...	...	155
		Total Supplies and Services -	2,158	2,000	2,320	*258*
		Contingencies.				
		Rents, Rates, and Taxes - - -	500	800	5,000	...
		Postage Charges - - -				
		Purchase of Books and Publications - -	200	200	200	158
		Office Expenses and Miscellaneous - -				
		Total Contingencies -	700	1,000	5,200	158
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES—PROVINCIAL - -	28,348	44,000	32,284	43,661
		Carried over -	3,11,328	3,40,900	3,08,402	3,23,364

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries—*contd.*				
		Brought forward -	3,11,328	3,40,900	3,08,402	3,23,364
		GRANTS TO HOSPITALS AND DISPENSARIES—PROVINCIAL				
		Calcutta Mayo Hospital - - -	34,000	34,000	34,000	34,000
		Howrah General Hospital - - -	5,400	5,400	5,400	4,330
		Canning Town Dispensary - - -	120	120	120	120
		Banpur Dispensary in the Puri District - -	576	576	576	...
		Ferozepore and Bhola Dispensary - -	120	120	120	125
		Contai Dispensary - - - -	360	360	360	360
		Maldah Dispensary - - - -	60	60	60	60
		Dispensaries in the Sonthal Pergunnahs - -	600	600	600	570
		Dehree Irrigation Hospital - - -	300	300	300	300
		Buxa Bhootan (in Julpaigoree) - - -	456	100	100	...
		Cox Bazar Dispensary - - -	480	464	480	440
		Other Dispensaries in the Presidency - -	1,200	...	...	1,055
		TOTAL GRANTS TO HOSPITALS AND DISPENSARIES—PROVINCIAL - - - -	43,672	42,100	42,116	41,360
					3,50,518	
		Deduct—Probable Savings -			*8,918*	
		TOTAL HOSPITALS AND DISPENSARIES—PROVINCIAL -	3,55,000	3,83,000	3,41,600	3,64,724
		HOSPITALS AND DISPENSARIES—LOCAL.				
		INLAND LABOUR TRANSPORT FUND.				
		Establishment.				
		Compounder and Dresser - - -	1,000	1,000	420	...
		Contingencies.				
		Contingencies and Miscellaneous - -			...	...
		TOTAL INLAND LABOR TRANSPORT FUND -	1,000	1,000	420	...
		District Fund Hospitals and Dispensaries -	25,000	25,000	11,580	...
		TOTAL HOSPITALS AND DISPENSARIES—LOCAL -	(*a*) 26,000	(*a*) 26,000	(*a*) 12,000	(*a*) 26,253
		Total Provincial Sub-heads -	3,55,000	3,83,000	3,41,600	3,64,724
		Total Local Sub-heads -	(*a*) 26,000	(*a*) 26,000	12,000	21,749
		Total Hospitals and Dispensaries -	3,81,000	4,09,000	3,53,600	3,86,473
		Sanitation and Vaccination.—Provl.				
		Salaries.				
1	1	Sanitary Commissioner (1,320) -	15,840	20,000	21,600	17,937
		Establishment.				
7	6	Superintendents - - -	43,600		45,100	39,031
11	13	Deputy Superintendents - -	23,250		20,400	22,614
87	106	Vaccine Inspectors - -	30,015		25,197	23,594
254	155	Vaccinators and Assistants - -	14 054		19,430	17,856
61	62	Clerks - - - -	21,051		21,039	17,475
		Servants - - -				2,114
		Temporary Establishment - -			...	212
			1,31,970		1,31,166	
		Deduct—Probable Savings -	*7,610*		*6,666*	
		Total Establishment -	1,24,360	1,25,000	1,24,500	1,22 896
		Allowances.				
		Hill Journey Allowance - - -	600	30,000	32,000	32,686
		Travelling Allowances - - -	36,200			
		Supplies and Services.				
		Medical Stores - - - -	2,000	2,000	2,000	1,584
		Contingencies.				
		Rents, Rates, and Taxes - - -				1,749
		Telegram Charges - - -				52
		Postage Charges - - -				1,077
		Purchase and Repair of Furniture - -				102
		Purchase of Books - - -				40
		Office Expenses and Miscellaneous - -				2,633
		Total Contingencies -	6,000	6,000	5,900	5,653
		Total Sanitation and Vaccination—Provl. -	1,85,000	1,83,000	1,86,000	1,80,756

(*a*) Includes charges for "Sanitation and Vaccination," which should be shown separately in future.

24.—MEDICAL—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Grants for Medical Purposes.				
		Expenses during the Prevalence of Epidemics -	3,000	3,000	3,000	2,731
		Value of Medical Stores - - -	...	...	...	...
		Total Grants for Medical Purposes -	3,000	3,000	3,000	2,731
		Medical Schools and College.				
		MEDICAL COLLEGE.				
		Salaries.				
1	1	Principal (1,800) - - -	21,600	21,600	21,600	21,812
10	10	Professors (6—1,375) & (4—200) -	1,12,200	1,08,000	1,12,200	1,04,362
2	2	Demonstrator and Assistant Demonstrator, (300), (150) - -	5,400	5,400	5,400	5,099
			1,39,200		1,39,200	
		Deduct—Probable Savings -	5,200		4,200	
		Total Salaries -	1,34,000	1,35,000	1,35,000	1,31,273
		Establishment.				
		Hostel for Native Ladies, Establishment-	870	800	864	579
—	8	Assistants and others in the Museum -	2,736	2,000	...	2 077
5	5	Clerks - - -	2,640	2,500	2,640	2,520
33	33	Servants - - -	2,559	2,000	2,559	1,914
8	8	Pupil *Dais* - - -	576	700	576	789
13	13	Pupil Nurses - - -	3,120	2,500	3,120	2 837
		Extra Establishment for Dissecting Season	495	500	495	1,611
		Total Establishment -	12,996	11,000	10,254	12,327
		Allowances.				
		Travelling Allowances - - -	698	500	141	769
		Supplies and Services.				
		Scholarships and Stipends - -	4,300		4,300	4,300
		Ditto ditto to Families -	1,920		1,920	...
		Cost of Medical Stores - - -	1,000		1,000	1,382
		Prizes - - - -	500		500	58
		Cost of Mathematical Stores - -				...
		Petty Construction and Repairs - -	500		250	198
		Other Miscellaneous Charges - -				...
		Total Supplies and Services -	8,220	6,500	7,970	5,938
		Contingencies.				
		Rents, Rates, and Taxes - - -	4,051	4,000	3,843	3,714
		Postage Charges - - -				38
		Purchase and Repair of Furniture - -				97
		Do. of Books and Publications - -	4 500	5,000	5,000	...
		Miscellaneous and Office Expenses - -				4,240
		Total Contingencies -	8,551	9,000	8,843	8,089
		TOTAL MEDICAL COLLEGE -	1,64,465	1,62,000	1,62,208	1,58,396
		MEDICAL SCHOOLS.				
		Salaries.				
4	4	Superintendents (3—250), (1—150) -	10,800	10,000	10,800	11,554
22	22	Teachers - - -	52,620	52,000	52,140	66,267
7	7	Demonstrators and Assistant Demonstrators - - -	9,360	10,000	10,020	
					72,960	
		Deduct—Probable Savings -			543	
		Total Salaries -	72,780	72,000	72,417	77,821
		Establishment.				
2	2	Chemical Assistants - -	1,020	800	720	...
3	3	Anatomical Assistants - -	1 260	1,200	1,260	...
3	3	Injectors and Taxidermists - -	720	700	720	428
6	7	Clerks - - -	2,880	2,500	2,700	3,607
30	30	Servants - - -	2,454	2,300	2,210	2,247
		Extra Establishment for Dissecting Season - - -	565	500	565	443
		Total Establishment -	8,899	8,000	8,175	6,725
		Allowances.				
		Travelling Allowances - - -	168	200	170	117
		Carried over -	81,847	80,200	80,762	84,663
			1,64,465	1,62,000	1,62,208	1,58,396

24.—MEDICAL—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Medical Schools and College—*contd.*	Rs.	Rs.	Rs.	Rs.
		MEDICAL COLLEGE—Brought forward	1,64,465	1,62,000	1,62,208	1,58,396
		MEDICAL SCHOOLS—Brought forward	81,847	80,200	80,762	84,663
		Supplies and Services.				
		Scholarships and Stipends - - -	9,000	7,800	6,730	9,030
		Cost of Medical Stores - - -	800	500	800	632
		Prizes - - - -	400	300	400	200
		Petty Construction and Repairs - -	...		...	22
		Other Miscellaneous Charges - -	240	200	...	...
		Total Supplies and Services -	10,440	8,800	7,930	9,884
		Contingencies.				
		Rents, Rates, and Taxes - - -	1,500	1,000	1,000	1,203
		Postage Charges - - -	} 2,100	2,000	} 2,100	73
		Purchase and Repair of Furniture - -				421
		Miscellaneous - - -	2,648	...		3,721
		Total Contingencies -	6,248	3,000	3,100	5,418
		TOTAL MEDICAL SCHOOLS -	98,535	92,000	91,792	99,965
		Total Medical Schools and College .	2,63,000	2,54,000	2,54,000	2,58,361
		Lunatic Asylums.				
		Salaries.				
4	4	Superintendents (3—250, 1—150) -	10,800	10,800	10,800	} 16,798
2	2	Deputy Superintendents (250) -	6,000	6,000	6,000	
					16,800	
		Deduct—Probable Savings -			*800*	
		Total Salaries -	16,800	16,800	16,000	16,798
		Establishment.				
6	6	Native Doctors - - -	2,016	2,000	2,016	2,040
1	1	Compounder and Dresser - -	96	100	96	108
4	4	Matrons - - -	2,520	3,000	3,720	3,134
5	5	Overseers - - -	5,160	5,000	5,160	5,179
6	6	Clerks - - -	2,628	2,400	2,628	2,037
64	64	Guards - - -	5,262	5,000	5,262	} 18,971
212	212	Servants - - -	17,616	17,400	17,616	
12	12	Temporary Manufacturing Establishment	2,160	2,000	2,160	2,084
			37,458		38,658	
		Deduct—Probable Savings -	*58*		*1,248*	
		Total Establishment -	37,400	36,900	37,410	33,553
		Allowance.				
		Travelling Allowance - - -	100	100	90	94
		Supplies and Services.				
		Petty Construction and Repairs - -	...	1,000	1,000	852
		Cost of Medical Stores - - -	500	500	500	354
		Country Medicines - - -	...		...	61
		Diet and Clothing - - -	27,000	27,700	28,000	28,338
		Raw Materials for Manufacture - -	30,400	20,000	20,000	20,066
		Total Supplies and Services -	57,900	49,200	49,500	49,671
		Contingencies.				
		Rents, Rates, and Taxes - - -	800			759
		Telegram Charges - - -	...			17
		Postage Charges - - -	...			52
		Purchase of Tents - - -	...			...
		Purchase and Repair of Furniture - -	...			...
		Office Expenses and Miscellaneous - -	...			7,357
		Total Contingencies -	800	7,000	7,000	8,185
		Total Lunatic Asylums -	1,13,000	1,10,000	1,10,000	1,08,301
		Lock Hospital.				
		Salaries.				
1	1	Superintendent (300) - -	3,600	3,600	3,600	3,600
1	1	Resident Medical Officer - -	2,400	2 400	2,400	2,400
		Total Salaries -	6,000	6,000	6,000	6,000
		Establishment.				
2	2	Compounders and Dressers - -	372	350	372	1,090
1	1	Clerk - - - -	360	350	360	358
27	27	Servants - - -	2,880	2,800	2,880	2,263
		Temporary Establishment - -	852	500	852	463
			4,464		4,464	
		Deduct—Probable Savings -	*900*		*564*	
		Total Establishment -	3,564	4,000	3,900	4,174
		Carried over -	9,564	10,000	9,900	10,174

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
Lock Hospital—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	9,564	10,000	9,900	10,174
Supplies and Services.				
Medical Stores	400	400	400	365
Petty Construction and Repairs	...	...	100	...
Diet and Clothing of Patients	6,000	4,600	5,000	4,960
Total Supplies and Services	6,400	5,000	5,500	5,325
Contingencies.				
Rents, Rates, and Taxes	286			174
Postage Charges	...			...
Purchase of Books and Publications	} 750			...
Office Expenses and Miscellaneous				847
Total Contingencies	1,036	1,000	700	1,021
Total Lock Hospital	17,000	16,000	16,100	16,520
Chemical Examiner.				
Salaries.				
1 (1889-90) / 1 (1890-91) Chemical Examiner	13,800	13,200	13,800	13,800
3 / 3 Assistant Chemical Examiner	7,800	6,000	7,680	7,267
1 / 1 Native Doctor	840	800	840	...
	22,440		22,320	
Deduct—Probable Savings	*200*		*2,446*	
Total Salaries	22,240	20,000	19,874	21,067
Establishment.				
1 / 1 Clerk	480	450	480	480
2 / 3 Servants	276	250	276	264
Total Establishment	756	700	756	744
Travelling Allowances	54	...	...	45
Supplies and Services.				
Medical Stores	1,000	4,000	4,000	1,150
Contingencies.				
Postage Charges	} 650	300	70	60
Miscellaneous			300	487
Total Contingencies	650	300	370	547
Total Chemical Examiner	24,700	25,000	25,000	23,553

25.—POLITICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Refugees and State Prisoners	6,000	6,000	6,000	10,548
Special Political Expenditure	17,000	73,000	7,000	48,242
Miscellaneous	...	...	...	...
Total Imperial	23,000	79,000	13,000	58,790
Provincial.				
Entertainment of Envoys and Chiefs	9,000	2,000	9,000	1,532
Durbar Presents and Allowances to Vakeels, &c.	10,000	20,000	10,000	10,571
Miscellaneous	1,000	2,000	1,000	12,359
Total Provincial	20,000	24,000	20,000	24,462
TOTAL	43,000	1,03,000	33,000	83,252

Details.

Provincial. Durbar Presents and Allowances to Vakeels, &c.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Rajshahye Commissioner	} 8,800		700	} 9,471
Cuttack Tributary Mehals			200	
Darjiling			2,000	
Presidency Payments			5,900	
Sumptuary Allowance to the Vakeel of the Sikkim Rajah	1,200		1,200	1,100
Total Durbar Presents and Allowances to Vakeels, &c.	10,000	20,000	10,000	10,571

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs	Rs.
IMPERIAL.				
Census	1,50,000	...	...	...
Preservation and Translation of Ancient Manuscripts.	6,000	6,000	6,000	..
TOTAL	1,56,000	6,000	6,000	...
PROVINCIAL.				
Provincial Museums	14,000	13,000	13,272	13,052
Donations to Scientific Societies	12,000	12,000	12,000	12,000
Experimental Cultivation	17,000	20,000	13,350	22,633
Cinchona Plantations	1,10,000	1,16,000	1,16,426	1,13,790
Public Exhibitions and Fairs	2,350	400	350	5,841
Botanical and other Public Gardens	97,280	96,000	96,603	94,104
Emigration	21,697	21,628	22,000	21,068
Census	1,700	1,680	1,700	1,334
Registration of Railway Traffic	3,000	2,000	2,460	1,740
Registration of River and Road-borne Traffic	17,252	17,000	17,372	16,801
Provincial Statistics	...	3,000	6,667	5,800
Examinations	1,521	2,000	2,500	1,787
Miscellaneous	100	150	150	...
Refunds	100	142	150	40
TOTAL PROVINCIAL	2,98,000	3,05,000	3,05,000	3,10,050
LOCAL.				
Public Exhibitions and Fairs	3,000	3,000	...	1,346
Inland Labour Transport	23,800	24,000	26,800	24,479
Refunds	200	...	200	9
TOTAL LOCAL	27,000	27,000	27,000	25,834
TOTAL	4,81,000	3,38,000	3,38,000	3,35,884

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
		Provincial Museums.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Assistant Curator (520)	6,240	5,760	5,760	4,502
		Establishment.				
4	5	Clerks	3,360	3,000	3,000	2,860
15	16	Servants	1,596	1,512	1,512	1,511
		Temporary Establishment	...	20	..	315
		Total Establishment	4,956	4,532	4,512	4,686
		Supplies and Services.				
		Collection of Specimens				2,348
		Ditto of Economic Products				...
		Cost of Stores				...
		Freight on Stores				...
		Petty Construction and Repairs				58
		Total Supplies and Services	2,000	2,000	2,000	2,406
		Contingencies.				
		Rents, Rates, and Taxes				...
		Postage Charges				22
		Office Expenses and Miscellaneous				1,436
		Total Contingencies	804	708	1,000	1,458
		Total Provincial Museums	14,000	13,000	13,272	13,052
		Donations to Scientific Societies.				
		Agri-Horticultural Society	6,000	6,000	6,000	6,000
		Allowance to Asiatic Society for standard and useful works	6,000	6,000	6,000	6,000
		Total Donations to Scientific Societies	12,000	12,000	12,000	12,000
		Experimental Cultivation.				
		AGRICULTURAL FARMS.				
		Experimental Farms	...	100	6,000	...
		Silk Experiments	5,000	5,000	7,350	12,803
		Agricultural Experiments	12,000	14,900	...	9,830
		Total Experimental Cultivation	17,000	20,000	13,350	22,633

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Cinchona Plantations.	Rs.	Rs.	Rs.	Rs.
		PLANTATION ACCOUNT.				
		Salaries.				
1	1	Deputy Superintendent, including Pony Allowance - - -	9,960		7,740	
1	1	First Assistant Superintendent, including Pony Allowance - -	4,260		4,560	
3	3	Second to 4th Assistant Superintendents, including Pony Allowance - -	8,700		9,720	
1	...	5th Assistant Superintendent, including Pony Allowances - -	...		2,400	
		Total Salaries -	22,920	19,000	24,420	17,780
		Establishment.				
		Native Establishment for Plantations -	44,500	5,698	52,315	5,796
		Temporary Establishment - -		40,302		41,558
		Total Establishment -	44,500	46,000	52,315	47,354
		Allowances.				
		Travelling Allowance - - -	...	2,200	...	2,350
		Supplies and Services.				
		Cost of Medical Stores - - -	...	...	...	54
		Freight on Stores - - -	...	...	...	...
		Charges for Europe Stores - -	...	600	500	673
		Petty Construction and Repairs - -	...	...	...	...
		Keep of Ponies - - - -	900	...	...	...
		Total Supplies and Services -	900	600	500	727
		Contingencies.				
		Rents, Rates, and Taxes - - -	...		...	844
		Telegram Charges - - -	...		...	4
		Postage Charges - - -	200	1,250	200	181
		Office Expenses and Miscellaneous - -	5,530	6,950	6,676	4,271
		Total Contingencies -	5,730	8,200	6,876	5,300
		TOTAL PLANTATION ACCOUNT -	74,050	76,000	84,111	73,511
		MANUFACTURING ACCOUNT.				
		Salaries.				
		1 Quinologist (200) - - -	2,400	2,400	2,400	3,167
		Allowances.				
		Travelling Allowance to Quinologist -	300	100	100	...
		Supplies and Services.				
		Charges for Europe Stores - -		200	8,565	5,818
		Laboratory and Manufacturing Charges -		36,500	21,050	31,165
		Materials - - - -				
		Total Supplies and Services -	33,050	36,700	29,615	36,983
		Contingencies.				
		Postage Charges - - -	200	100	200	100
		Miscellaneous - - - -	...	700	...	29
		Total Contingencies -	200	800	200	129
		TOTAL MANUFACTURING ACCOUNT -	35,950	40,000	32,315	40,279
		Total Cinchona Plantations -	1,10,000	1,16,000	1,16,426	1,13,790
		Public Exhibitions and Fairs—PROVINCIAL.				
		Donation to Chaybassa Exhibitions and Fairs -	200	200	200	191
		Ditto Titalya do. - -	100	100	100	
		Ditto Julpesh do. - -	50	100	50	
		Charges on account of Public Exhibitions - -	2,000	...	...	5,650
		Total Public Exhibitions and Fairs—PROV.	2,350	400	350	5,841

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Botanical and other Public Gardens.	Rs.	Rs.	Rs.	Rs.
		BOTANICAL GARDENS AT SIBPORE.				
		Salaries.				
1	1	Superintendent (1,600)	19,200	19,200	19,200	14,826
1	1	Curator (280)	3,360		3,120	7,310
1	1	Botanist for Herbarium (600)	7,200	10,420	5,400	...
1	1	Assistant Gardener (150)	1,800		1,800	...
		Total Salaries	31,560	29,620	29,520	22,136
		Establishment.				
1	1	Native Overseer (80)	960		960	15,463
		Native Establishment	13,987		13,987	
		Temporary Establishment	3,500		3,500	2,798
		Total Establishment	18,447	17 790	18,447	18,261
		Allowances.				
		Travelling Allowances	800	600	1,600	632
		Supplies and Services.				
		Manure				
		Repairs of Roads	6,280		6,280	...
		Maintaining Steam Pumps for Garden Tanks		7,200		
		Garden Improvement	1,000		1,000	5,902
		Stores from England	...	200	...	2,872
		Freight on Europe Stores	...	50	...	826
		Charges for collection and distribution of seeds				
		Ditto ditto of plants	7,800	7,800	7,800	882
		Petty Construction and Repairs				2
		Expenses for Herbarium	...			6,556
		Library Charges	1,500	1,000	1,500	1,727
		Value of Medical Stores	...	106	...	240
		Total Supplies and Services	16,580	16,356	16,580	19,007
		Contingencies.				
		Postage Charges	253	300	253	253
		Telegram Charges	...	10	...	7
		Office Expenses and Miscellaneous	1,670	2 000	1,670	4,773
		Total Contingencies	1,923	2,310	1,923	5,033
		TOTAL BOTANICAL GARDENS AT SIBPORE	69,310	66,676	68,070	65,069
		GRANTS TO PUBLIC GARDENS.				
		Grant to Zoological Gardens	18,333	20,000	18,333	20,000
		Grant to Monghyr Public Garden	300	300	300	300
		Grant to Birch Hill Park at Darjiling	1,500	1,339	1,600	1,268
		TOTAL GRANTS TO PUBLIC GARDENS	20,133	21,639	20,233	21,568
		BOTANICAL GARDEN AT DARJILING.				
		Establishment.				
		Head Gardener (250)	3,000	3,210	3,600	3,130
		Plant Collectors	300	400	300	363
		Gardeners and Coolies	2 896	...	2,796	...
		Blacksmiths and Carpenters	384	430	384	420
		Total Establishment	6,580	4,040	7,080	3,913
		Allowances.				
		Travelling Allowances	...	...	...	50
		Supplies and Services.				
		Purchase and Carriage of Plants and Seeds	600	20	500	...
		Frames, &c.	...	...	...	...
		Tools and other Contingencies	500	...	400	...
		Feed and Keep of Pony	300	...	300	...
		Total Supplies and Services	1,400	20	1,200	...
		Contingencies.				
		Petty Repairs	...	25	...	...
		Rent, Rates and Taxes	...	...	...	...
		Purchase and Repair of Furniture	...	...	...	...
		Postage Charges	20	20	20	17
		Miscellaneous	...	3,580	...	3,547
		Total Contingencies	20	3,625	20	3,564
		TOTAL BOTANICAL GARDEN AT DARJILING	8,000	7,685	8,300	7,527
			97,443			
		Deduct—Probable Savings	*163*			
		Total Botanical and other Public Gardens	97,280	96,000	96,603	94,164

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Emigration.				
		CHARGES UNDER ACT VII OF 1871.				
		Refunds - - -	...	300	150	...
		Salaries.				
1	1	Protector of Emigrants (⅖ salary of 1,200) (a) - - -	8,640	8,640	8,640	10,789
1	1	Medical Inspectors - -	2,400	2,400	2,400	
1	1	Personal Assistant (⅖ salary of 400) (a)	2,880	2,880	2,880	2,880
		Total Salaries -	13,920	13,920	13,920	13,669
		Establishment.				
13	13	Clerks - - -	7,920	4,500	8,098	4,606
10	10	Servants - - -	828	500	829	497
			8,748	5,000	8,927	5,103
		Deduct—⅖ths of the Establishment charged under Inland Labour Transport, Local -	3,499		3,500	
		Total Establishment -	5,249	5,000	5,427	5,103
		Allowances.				
		Allowance to Clerks on Coolie Registration -	200	150	30	128
		Travelling Allowances - - -	720	650	865	669
		Total Allowances -	920	800	895	797
		Contingencies.				
		Rents, Rates, and Taxes - - -	1,008	1,008	1,008	924
		Postage Charges - - -	100	100	100	66
		Office Expenses and Miscellaneous - -	500	500	500	495
		Telegram Charges - - -	...	...	...	14
		Total Contingencies -	1,608	1,608	1,608	1,499
		Total Emigration -	21,697	21,628	22,000	21,068
		Census.—PROVINCIAL.				
		Establishment.				
3	3	Clerks - - -	1,320	1,320	1,320	1,320
		Temporary Establishment - -	300	300	300	...
		Total Establishment -	1,620	1,620	1,620	1,320
		Contingencies.				
		Postage Charges - - - -	...	20		11
		Miscellaneous - - - -	...	40		3
		Total Contingencies -	80	60	80	14
		Total Census -	1,700	1,680	1,700	1,334
		Registration of Railway Traffic.				
		Contribution to Railway Companies for Traffic Returns - - - - -	3,000	2,000	2,460	1,740
		Registration of River and Road-borne Traffic. FOREIGN FRONTIER ROAD TRAFFIC.				
		Establishment.				
		Clerks and Mohurers - - -	6,804		7,264	
		Peons - - - -	600		600	
		Temporary Establishment - - -	380		...	
		Total Establishment -	7,784		7,864	
		Supplies and Services.				
		Petty Construction and Repairs - -	230		250	
		Contingencies.				
		Office Expenses and Miscellaneous - -	310		330	
		TOTAL FOREIGN FRONTIER ROAD TRAFFIC -	8,324		8,444	
		Carried over -	8,324		8,444	

(a) Two-fifths charged under Inland Labour Transport—Local.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Registration of River and Road-borne Traffic—				
Brought forward -	8,324		8,444	
INTERNAL RIVER-BORNE AND ROAD-BORNE (OTHER THAN RAIL BORNE) TRAFFIC.				
Establishment.				
Clerks and Mohurers - - -	4,860		4,860	
Peons - - - - -	1,152		1,152	
Boats - - - - -	360		360	
Total Establishment -	6,372		6,372	
Supplies and Services.				
Petty Construction and Repairs - -	500		500	
Contingencies.				
Rents, Rates, and Taxes - -	36		36	
Office Expenses and Miscellaneous - -	340		340	
Contributions - - - -	1,680		1,680	
Total Contingencies -	2,056		2,056	
TOTAL INTERNAL RIVER AND ROAD-BORNE TRAFFIC -	8,928		8,928	
Total Registration of River-borne and Road-borne Traffic -	17,252	17,000	17,372	16,801
Provincial Statistics.				
Salaries.				
Officer in charge of Ethnographical Enquiries -		...	...	1,600
Establishment.				
Clerk - - - - -		402		2,620
Servant - - - - -		35		315
Total Establishment		437		2,935
Allowances.				
Travelling Allowances of Officers - -				827
Ditto of Establishment -				181
Total Allowances -				1,008
Contingencies.				
Trade Statistics Contingencies - -				...
Office Expenses and Miscellaneous - -		2,563		257
Total Contingencies -		2,563		257
Special Charges.				
Anthropological Grant - - -				
Grant for the Revision of the Statistical Accounts of Bengal - - -				
Total Special Charges -				
Total Provincial Statistics -	...	3,000	6,667	5,800
Examinations.				
SUBORDINATE EXECUTIVE EXAMINATION.				
Remuneration to Examiners - -			...	338
CENTRAL EXAMINATION COMMITTEE.				
Establishment.				
Numbers. 1889-90: 1; 1890-91: 1 — Clerk - - -	150	150	150	186
Numbers. 1889-90: 2; 1890-91: 2 — Servants - - -	68	56	48	
Total Establishment -	218	206	198	186
Supplies and Services.				
Remuneration to Examiners - -	1,203	1,694	1,500	1,163
Contingencies.				
Postage Charges - - - -	100	100	702	35
Office Expenses and Miscellaneous - -			100	65
Total Contingencies -	100	100	802	100
Total Examinations -	1,521	2,000	2,500	1,787
LOCAL.				
Inland Labour Transport.				
Salaries.				
Protector of Emigrants (⅔ salary of 1,200)	5,760	11,500	5,760	12,748
Contribution for Pension do. -	960		960	
Numbers. 1889-90: 1; 1890-91: 1 — Embarkation Agent - -	2,400		5,620	
Numbers. 1889-90: 2; 1890-91: 2 — Medical Inspectors - -	2,400		2,400	...
Numbers. 1889-90: 1; 1890-91: 1 — Personal Assistant (⅔ salary of 400) -	1,920	2,300	1,920	2,240
Contribution for Pension - -	320		320	..
Total Salaries -	13,760	13,800	16,980	14,988
Carried over -	13,760	13,800	16,980	14,988

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Inland Labour Transport—*contd.*				
		Brought forward -	13,760	13,800	16,980	14,988
		Establishment.				
		Salary of Establishment of Protector of Emigrants - - -	3,499	3,500	3,500	4,984
		Clerks - - - - } Servants - - - - }	1,460	1,500	1,759	90
		Percentage of Establishment in Controlling and Account Offices - -	234	200	265	248
		Total Establishment -	5,193	5,200	5,524	5,322
		Allowances.				
		Travelling Allowance - - -	1,180	1,200	1,275	479
		Allowances to Clerks for Coolie Registration -	713	700	653	32
		Total Allowances -	1,893	1,900	1,928	511
		Supplies and Services.				
		Fees to Medical Examiners - -	386	500	435	197
		Petty Construction and Repairs - -	30	...	30	629
		Total Supplies and Services -	416	500	465	826
		Contingencies.				
		Rents, Rates, and Taxes - - -	682	700	707	683
		Postage Charges - - - -	184	200	265	76
		Cost of Medical Stores - - -	...	...	...	154
		Office Expenses and Miscellaneous - -	1,672	1,700	931	1,919
		Total Contingencies -	2,538	2,600	1,903	2,832
		Total Inland Labour Transport -	23,800	24,000	26,800	24,479

27.—TERRITORIAL AND POLITICAL PENSIONS.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions - -	12,36,000	12,85,000	11,08,000	10,23,278
TOTAL -	12,36,000	12,85,000	11,08,000	10,23,278

Details.

Territorial and Political Pensions.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Nizamut Family.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum.				
Hossein Ali Mirza Syud Alikadar Bahadur, the Nawab of Murshidabad (including the grant for repairs) -	2,30,000		2,30,000	2,30,000
Ali Mirza (paid in England by bills on Calcutta) -	10,000		10,000	10,000
Nazarut Ali (paid in England by bills on Calcutta) -	10,000		10,000	
Asad Ali Mirza - - - -	15,000		15,000	15,000
Syud Bakar Mirza - - - -	10,000		10,000	10,000
Syud Daood Mirza Angore Kudr - -	10,000		10,000	10,000
Syud Furhad Mirza Kasoo Kudr - -	10,000		10,000	10,000
Hossein Ali Mirza - - - -	25,000		25,000	25,000
Iskunder Ali Mirza - - - -	15,000		15,000	15,000
Syud Jaffer Mirza - - - -	10,000		10,000	10,000
Syud Kaikun Mirza Hatem Kudr - -	10,000	6,54,000	10,000	10,000
Syud Khadem Mirza Dara Kudr - -	10,000		10,000	10,000
Syud Mohamed Toki Mirza Surya Kudr - -	10,000		10,000	10,000
Syud Nazir Ali Mirza Falak Kudr - -	10,000		10,000	10,000
Wahid Ali Mirza - - - -	10,000		10,000	10,000
Nawab Shahioon Nissa Begum - -	36,000		36,000	36,000
Raisoon Nissa Begum - - -	99,822		99,822	1,08,140
Nawab Azim Ali Khan - - - } Servants' wages - - - - }	56,320		48,423 7,897	56,320
Mohamed Zynalabdeen Khan Bahadur, Nawab Syud	15,924		15,924	15,923
Sultan Gaitera Begum - - -	13,440		13,440	13,440
Syud Mozuffor Ali - - - -	10,112		10,112	10,112
Not exceeding Rs. 5,000 per annum -	1,40,568	1,40,000	1,48,599	1,64,850
Marriage Grants - - - -	1,000	1,000	2,000	200
Total Nizamut Pensions -	7,68,186	7,95,000	7,77,217	7,89,985
Carried over -	7,68,186	7,95,000	7,77,217	7,89,985

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial. Territorial and Political Pensions—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	7,68,186	7,95,000	7,77,217	7,89,985
Chitpore Family.				
Exceeding Rs. 5,000 per annum—				
Syud Asgar Ali - - - -	8,670		8,670	8,670
Syud Ahmad Ali - - - -	8,670		8,670	5,846
Not exceeding Rs. 5,000 per annum - -	9,484		9,484	9,300
	26,824		26,824	23,816
Purnia Family.				
Not exceeding Rs. 5,000 per annum - -	5,072		5,072	5,080
Raj Mehal Family.				
Not exceeding Rs 5,000 per annum - -	17,179		17,179	16,779
Banki Pensioners.				
Not exceeding Rs. 5,000 per annum - -	948		864	864
Bissenpore Raj Family.				
Not exceeding Rs. 5,000 per annum - -	2,807		4,007	3,930
Nawab Daood Khan's Family.				
Not exceeding Rs. 5,000 per annum - -	1,936		1,936	1,936
Nawab Ghazeeoodin's Family.				
Not exceeding Rs. 5,000 per annum - -	210		210	171
Goomesur Raj Family.				
Not exceeding Rs. 5,000 per annum - -	2,040		2,040	2,040
Nawab Mooneeoodwollah's Family.				
Not exceeding Rs. 5,000 per annum - -	2,777		2,777	1,379
Raja Rajbullub's Family.				
Not exceeding Rs. 5,000 per annum - -	464		464	463
Porahat Raj Family.				
Not exceeding Rs. 5,000 per annum - -	260		260	260
Family of Raja Runjeet Sing.				
Not exceeding Rs. 5,000 per annum - -	120		120	...
Heirs of Shaib Bux Bebee.				
Not exceeding Rs. 5,000 per annum - -	600		600	600
Maharajah Shitul Roy's Family.				
Exceeding Rs. 5,000 per annum—				
Kumar Rupnarain Sing - - -	16,999		16,999	21,249
Not exceeding Rs. 5,000 per annum - -	780		780	780
Ungul Pensioners.				
Not exceeding Rs. 5,000 per annum - -	2,460		2,556	2,508
Family of Moulana Mohamed Asiff.				
Not exceeding Rs. 5,000 per annum - -	223		223	161
Family of Raja Kadir Bux Khan and Kudar Hossein Khan.				
Not exceeding Rs. 5,000 per annum - -	1,837		1,837	1,740
Khurda Raja.				
Exceeding Rs. 5,000 per annum - -	25,600		25,600	25,600
Sikim Rajah.				
Exceeding Rs. 5,000 per annum - -	12,000		12,000	...
Unno Chutter Charges paid in Katak and Balasor.				
Exceeding Rs. 5,000 per annum, Magistrate of Katak	6,599		6,599	6,371
Muneepore Family.				
Not exceeding Rs. 5,000 per annum—				
Rovichundra Kulla - - -	600		...	...
Miscellaneous.				
Not exceeding Rs. 5,000 per annum - -	22,133		22,626	2,665
	1,50,468	1,32,000	1,51,573	1,18,362
Mysore Family.				
Exceeding Rs. 5,000 per annum - -	...		...	...
Futtihah Allowance - - -	6,000		...	...
Not exceeding Rs. 5,000 per annum - -	20,985		...	...
Total -	26,985	1,000		...
Carried over -	9,45,639	9,28,000	9,28,790	9,08,347

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	9,45,639	9,28,000	9,28,790	9,08,347
Oudh Family.				
Exceeding Rs. 5,000 per annum.				
Badshah Mehal Shahiba - - -	7,200		7,200	2,400
Rownah Ara „ (Aktar Mehal Shahiba) -	7,200		7,200	1,200
Abid Ali Bahadoor (Prince Kumr Kudr) - -	48,000		36,000	12,000
Assmun Jah Bahadoor - - -	13,800		13,800	4,600
Jam Jah Ali „ - - -	10,200		10,200	3,400
Mohamed Jogee - - - -	6 000		6,000	2,000
„ Jolal Bahadoor - - -	6,000		6,000	2,000
„ Baber Bahadoor - - -	6,000		6,000	2,000
„ Ackadi Bahadoor - - -	6,000		6,000	2,000
„ Ibrahim Ali Bahadoor - -	6,000		6,000	2,000
Kaziris Hossein Bahadoor (Moolook Fazil) -	6,000		6,000	2,000
Kam Buksh Bahadoor - - -	6,000		6,000	2,000
Mohamed Ali Mirza Bahadoor - -	6,000		6,000	2,000
Masood Ali Bahadoor - - -	...		6,000	2,000
Mohamed Reza Ali Bahadoor (Furruk Mirza) -	6,000		6,000	2,000
Mirza Ali Hossein Bahadoor (Mohamed Asgar) -	6,000		6,000	2,000
Mirza Aboo Torah Bahadoor („ Kurshid) -	6,000		6,000	2,000
Mohamed Noke Ashgod Bahadoor (Kamyab) -	6,000		6,000	2,000
„ „ Ali Bahadoor (Dilwar Jah) -	6,000		6,000	2,000
Kaziris Hossein Bahadoor - -	6,000		6,000	...
Hossein Bux Bahadoor (Sudar Mirza) - -	6,000		6,000	2,000
Soni Ara Zainul Begum - - -	...		7,200	2,400
Abul Ali Bahadoor (Sultan Mirza) - -	6,000		...	2,000
Not exceeding Rs. 5,000 per annum - -	1,73,854		1,610	56,931
	3,56,254	3,57,000	1,79,210	1,14,931
	13,01,893			
Deduct—Probable Savings -	*65,893*			
Total Territorial and Political Pensions -	12,36,000	12,85,000	11,08,000	10,23,278

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Civil Furlough, &c., Allowances to Officers of the following Departments:—	Rs.	Rs.	Rs.	Rs.
3.—Land Revenue - -	1,000		1,000	
19A.—Law and Justice—Courts of Law	1,000		1,000	
19B.— Ditto Jails -	1,000		1,000	
20.—Police - - -	1,000		1,000	
21.—Marine - - -	1,000		1,000	
22.—Education - - -	1,000		1,000	
24—Medical - - -	1,000		1,000	
TOTAL -	7,000	5,000	7,000	6,541

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Pensions of the Bengal Civil Fund - -	3,000	3,000	5,000	2,790
Refunds - - - - -	...	...	...	13
Total Imperial -	3,000	3,000	5,000	2,803
Provincial.				
Superannuation and Retired Allowances -	13,78,000	13,62,000	13,36,000	13,42,823
Pensions for Distinguished & Meritorious Services	39,000	39,000	...	...
Compassionate Allowances - - -	20,000	20,000	20,000	15,817
Gratuities - - - - -	10,000	14,000	14,000	10,129
Refunds - - - - -	...	...	...	1,238
Total Provincial -	14,47,000	14,35,000	13,70,000	13,70,007
Local.				
Superannuation and Retired Allowances - -	4,000		4,000	1,304
Gratuities - - - - -				2,354
Total Local -	4,000	4,000	4,000	3,658
TOTAL -	14,54,000	14,42,000	13,79,000	13,76,468

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

Details.	Budget Estimate, 1889-90.	Lapsed since the date of framing the Budget Estimate, 1889-90.*	Amount payable in 1890-91.	Add new Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Accounts, 1888-89.
Provincial.							
Superannuation and Retired Allowances.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Departments.							
Land Revenue - -	2,52,795	16,003	2,36,792	30,052	2,66,844		
Opium - -	32,479	2,921	29,558	11,833	41,391		
Salt - -	8,761	2,381	6,380	..	6,380		
Stamps - -	17,796	4,048	13,748	467	14,215		
Excise - -	13,740	743	12,997	1,650	14,647		
Customs - -	98,475	764	97,711	2,156	99,867		
Assessed Taxes - -	...	...	...	...	...		
Registration - -	3,950	..	3,950	260	4,210		
Post Office - -	21,805	620	21,185	72	21,257		
Telegraph - -	9,002	...	9,002	...	9,002		
Mint - - -	636	...	636	..	636		
General Administration -	1,51,549	6,196	1,45,353	10,060	1,55,413		
Law and Justice -	2,43,181	22,986	2,20,195	26,158	2,46,353		
Police - -	1,99,694	11,699	1,87,995	44,917	2,32,912		
Education - -	83,083	7,610	75,473	14,301	89,774		
Ecclesiastical - -	60	...	60	...	60		
Medical - -	36,364	1,530	34,834	3,760	38,594		
Political - -	678	...	678	..	678		
Scientific and other Minor Departments - -	17,067	...	17,067	168	17,235		
Stationery and Printing -	11,285	...	11,285	1,315	12,600		
Miscellaneous - -	48	...	48		48		
Public Works Department -	1,82,975	5,059	1,77,916	9,750	1,87,666		
	13,85,423	82,560	13,02,863	1,56,919	14,59,782		
Deduct—Probable Savings	*49,423*				*81,782*		
Total -	13,36,000				13,78,000	13,62,000	13,42,823

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes also those transferred for payment from other Governments.

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery purchased for Central Stores -	14,96,000	12,55,000	9,25,000	9,24,053
Provincial.				
Stationery Office at the Presidency - -	1,12,000	1,04,000	1,16,000	1,05,022
Stationery purchased in the Country - -	70,000	70,000	75,000	69,015
Government Presses - - - -	3,03,000	3,00,000	2,94,000	3,07,342
Printing at Private Presses - - -	10,000	8,000	12,000	7,443
Stationery supplied from Central Stores -	5,35,000	5,30,000	5,50,000	5,30,931
Refunds - - - - -	1,000	1,000	1,000	1,685
Total Provincial -	10,31,000	10,13,000	10,48,000	10,21,438
Local.				
Printing at Private Presses - -	40,000	40,000	32,000	44,423
TOTAL -	25,67,000	23,08,000	20,05,000	19,89,914

Details.

Numbers. 1889-90.	Numbers. 1890-91.	*Provincial.* Stationery Office at the Presidency.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Stationery Branch. *Establishment.*				
1	1	Store-keeper - - -	2,100		2,700	2,677
46	46	Clerks (less than 200) - -	22,836		22,440	35,973
25	25	Servants and others - -	2,184		2,184	
		Temporary Establishment - -	3,432		2,292	4,588
			30,552			
		Deduct—Probable Savings -	*217*			
		Total Establishment -	30,335	30,000	29,616	43,238
		Carried over - -	30,335	30,000	29,616	43,238

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Stationery Office at the Presidency—*continued.*				
		Brought forward	30,335	30,000	29,616	43,238
		Allowances.				
		Travelling Allowance	...	...	89	
		Supplies and Services.				
		One-third Freight on Europe Stores	3,500		4,000	3,610
		Cost of landing Stationery Packages	4,000		9,000	2,329
		Total Supplies and Services	7,500	2,000	13,000	5,939
		Contingencies.				
		Rents, Rates, and Taxes	9,165		6,795	4,298
		Postage Charges	1,000		1,000	3,536
		Telegram Charges	...		...	42
		Office Expenses and Miscellaneous	24,000		22,500	47,522
		Total Contingencies	34,165	29,000	30,295	55,398
		TOTAL STATIONERY BRANCH	72,000	61,000	73,000	1,04,575
		FORM BRANCH.				
		Establishment.				
29	28	Clerks (less than 200)	10,428		10,704	
16	16	Servants	1,248		1,248	
		Temporary Establishment	2,316		2,268	
			13,992		14,220	
		Deduct—Probable Savings	*592*		*820*	
		Total Establishment	13,400	13,400	13,400	
		Allowances.				
		Allowance to Assistant Superintendent for visiting Presidency Jail Press	600	600	600	447
		Contingencies.				
		Postage Charges	3,000	3,000	3,000	
		Office Expenses and Miscellaneous	23,000	26,000	26,000	
		Total Contingencies	26,000	29,000	29,000	
		TOTAL FORM BRANCH	40,000	43,000	43,000	447
		Total Stationery Office at the Presidency	1,12,000	1,04,000	1,16,000	1,05,022
		Stationery purchased in the Country.				
		STATIONERY PURCHASED IN SEVERAL DEPARTMENTS.				
		Land Revenue	14,000	14,000	14,000	13,508
		Excise	2,000	2,000	2,550	2,148
		Law and Justice—				
		Civil and Sessions Courts	26,900	26,900	30,000	26,324
		Criminal Courts	6,000	6,000	7,200	6,157
		Courts of Small Causes	100	100	200	11
		Police	21,000	21,000	21,000	20,867
		Marine	...	...	50	..
		Total Stationery purchased in the Country	70,000	70,000	75,000	69,015
		Government Presses.				
		BENGAL SECRETARIAT PRESS.				
		Salaries.				
		1 Superintendent (1,000)	12,000	12,000	12,000	12,000
		Establishment.				
		Printers and Examiners				31,154
		Readers and Copy-holders				
		Compositors and Distributors				
		Pressmen				
		Clerks, Servants, and others				11,727
		Piece-hand Establishment				81,222
		Extra-hand Establishment				13,508
		Allowances.				
		Overtime of the Establishment				21,867
		Hill Journey Allowance				2,033
		Total Establishment and Allowances	1,60,000	1,60,000	1,60,000	1,61,511
		Carried over	1,72,000	1,72,000	1,72,000	1,73,511

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Est'mate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Government Presses—*continued.*				
BENGAL SECRETARIAT PRESS—Brought forward -	1,72,000	1,72,000	1,72,000	1,73,511
Supplies and Services.				
Cost of Materials and Stock - -	15,000			3,010
Cost of Stores from England - -				10,356
One-fifth freight on Stores - -				124
Contract and Miscellaneous Printing - -				...
Total Supplies and Services -	15,000	15,000	10,000	13,490
Contingencies.				
Hill Journey Charges - - -	...	1,000	...	106
Rents, Rates, and Taxes - - -	...	...	...	500
Telegram Charges - - -	...	...	...	499
Postage Charges - - -	14,000	13,000	14,000	13,538
Office Expenses and Miscellaneous - -	14,000	12,000	11,000	16,142
Total Contingencies -	28,000	26,000	25,000	30,785
TOTAL BENGAL SECRETARIAT PRESS -	2,15,000	2,13,000	2,07,000	2,17,786
PRESIDENCY JAIL PRESS.				
Establishment.				
Overseers, Readers, Instructors, and Distributors - - -				24,289
Engineer - - -				198
Clerks - - -				2,190
Servants - - -				1,892
Total Establishment -				
Allowances.				
Overtime of the Establishment - -				8,202
Total Establishment and Allowances -	40,000	40,000	40,000	36,771
Supplies and Services.				
Block and Plant - - -				392
Purchase of Type, &c. - - -				5,803
Cost of Europe Stores - - -				8,359
Freight on Europe Stores - - -				18
Petty Construction and Repairs - -				349
Total Supplies and Services -	11,000	13,000	9,000	14,921
Contingencies.				
Office Expenses and Miscellaneous - -	13,000	12,000	13,000	15,126
TOTAL PRESIDENCY JAIL PRESS -	64,000	65,000	62,000	66,818
GOVERNMENT PUBLICATIONS.				
Uriya Gazette - - -	1,980	1,500	3,172	1,748
CUSTOMS PUBLICATIONS.				
Cost of Printing at 750 a month - -	9,000	9,000	9,000	9,000
Moiety of Establishment in the Statistical Department transferred from "9, Customs Salaries, Establishments, &c., Calcutta" -	13,020	11,500	12,828	11,990
TOTAL GOVERNMENT PUBLICATIONS -	24,000	22,000	25,000	22,738
Total Government Presses -	3,03,000	3,00,000	2,94,000	3,07,342
Printing at Private Presses.				
PRINTING AT PRIVATE PRESSES, PROVINCIAL.				
Cost of printing Indian Law Reports - -	9,000	7,000	10,000	7,096
Cost of printing at Private Presses - -	1,000	1,000	2,000	347
TOTAL PRINTING AT PRIVATE PRESSES, PROV. -	10,000	8,000	12,000	7,443
PRINTING AT PRIVATE PRESSES, LOCAL.				
District Fund - - - -				42,549
Do. Road Fund - - - -				1,357
Do. Road Account - - -				347
Zamindary Dâk Fund - - -				170
Inland Labor Transport - - -			...	..
TOTAL PRINTING AT PRIVATE PRESSES, LOCAL -	40,000	40,000	32,000	44,423
Total Printing at Private Presses -	50,000	48,000	44,000	51,866

Numbers. 1889-90.	Numbers. 1890-91.

32.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure	30,000	30,000	30,000	27,944
Miscellaneous Refunds	1,000	1,000	1,000	150
Total Imperial	31,000	31,000	31,000	28,094
Provincial.				
Subscriptions to periodicals	25,000	10,000	...	562
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	2,000	2,000	2,000	2,751
Irrecoverable Temporary Loans now written off	...	...	...	4,950
Rewards for Proficiency in Oriental Languages, and Allowance to Language Examination Committee	9,000	9,000	9,000	13,100
Cost of Books and Publications	5,000	5,000	5,000	5,008
Donations for Charitable Purposes	96,500	80,000	80,000	99,003
Charges on account of European Vagrants	5,000	4,000	4,000	3,605
Rewards for Destruction of Wild Animals	17,000	20.000	20,000	16,615
Petty Establishments	17,500	19,000	19,000	18,006
Special Commissions of Enquiry	20,000	20,000	20,000	22,613
Rents, Rates, and Taxes	19,000	21,000	18,000	19,319
Charges for Search for Hidden Treasure	...	...	...	194
Miscellaneous and Unforeseen Charges	20,000	19,000	12,000	24,742
Miscellaneous Refunds	10,000	10,000	10,000	10,164
Total Provincial	2,46,000	2,19,000	1,99,000	2,40,632
Local.				
Petty Establishments—				
District Fund	14,000	14,000	14,000	12,840
District Road Fund	3,000	3,000	3,000	4,242
District Road Account	1,000	1,000	1,000	579
Total Petty Establishments	18,000	18,000	18,000	17,661
Rewards for Destruction of Wild Animals	...	...	...	874
Miscellaneous and Unforeseen Charges	22,000	22,000	34,000	19,224
Total Local	40,000	40,000	52,000	37,759
TOTAL	3,17,000	2,90,000	2,82,000	3,06,485

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Subscriptions to Periodicals supplied from the Stationery Office to the following Governments—				
Central Provinces				
Burma				
Assam				
North-Western Provinces and Oudh				
Punjab				
Total				
Petty Establishments—Provincial.				
Circuit House.				
Establishment.				
Circuit House Chowkeedar	2,376		2,328	3,031
Servants	648		648	
Total Establishment	3,024	3,000	2,976	3,031
Supplies and Services.				
Petty Construction	...		190	5
Petty Repairs	...			317
Total Supplies and Services				322
Contingencies.				
Purchase of Furniture	3,630		5,550	2,018
Repair of Furniture				271
Weeding and clearing Gardens				22
Office Rents, Rates, and Taxes	2,590			2,893
Cost of Land taken for public purposes			637	205
Office Expenses and Miscellaneous				937
Total Supplies and Services and Contingencies	6,220	7,000	6,377	6,388
Total Circuit House	9,244	10,000	9,353	9,719
Carried over	9,244	10,000	9,353	9,719

32.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Petty Establishments—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	9,244	10,000	9,353	9,719
STAGING BUNGALOWS. *Establishment.*				
Servants - - - - -	5,826	6,000	6,462	5,444
Contingencies.				
Rents, Rates, and Taxes - - -	858			669
Purchase of Furniture - - -	...			800
Repair of Furniture - - -	960			115
Contingencies - - - -				638
Total Contingencies -	1,818	2,000	2,085	2,222
TOTAL STAGING BUNGALOWS -	7,644	8,000	8,547	7,666
CONSERVANCY ESTABLISHMENT. *Establishment.*				
Servants - - - - -	300	300	920	551
Contingencies.				
Contingencies - - - -	312			70
Miscellaneous - - - -				
Total Contingencies -	312	700	180	70
TOTAL CONSERVANCY ESTABLISHMENT -	612	1,000	1,100	621
Total Petty Establishment, Provincial -	17,500	19,000	19,000	18,006

33.—FAMINE RELIEF.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Famine Relief - - - -	1,00,000	3,75,000	2,00,000	54,338
Local.				
Famine Relief - - - -	...	1,25,000	...	21,064
TOTAL -	1,00,000	5,00,000	2,00,000	75,402

38.—STATE RAILWAYS: INTEREST ON DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Debt - - - -	35,75,000	34,41,000	34,13,000	32,61,382
TOTAL -	35,75,000	34,41,000	34,13,000	32,61,382

42.—IRRIGATION—MAJOR WORKS: INTEREST ON DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Debt - - - -	23,87,000	23,65,000	23,71,000	23,39,849
TOTAL -	23,87,000	23,65,000	23,71,000	23,39,849

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Embankments under the Contract System—				
Establishment and Contingencies - -	2,000	2,000	2,000	1,911
TOTAL -	2,000	2,000	2,000	1,911

45.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Miscellaneous.				
Ferry Charges - - - -	34,000	11,000	27,500	20,082
Contributions to Excluded Local Funds and Municipalities - - - -	49,000	29,000	21,000	29,355
Refunds - - - -	5,000	20,000	10,500	70,221
Total Provincial -	88,000	60,000	59,000	1,19,658
Local.				
In charge of Civil Officers—				
Communications.				
Original works - - - -	11,50,000	11,50,000	11,10,000	11,61,073
Repairs - - - -	19,25,000	19,25,000	17,25,000	19,32,197
	30,75,000	30,75,000	28,35,000	30,93,270
Miscellaneous Public Improvements.				
Original works - - - -	...			
Repairs - - - -	...			
	...		5,000	6,454
Establishment - -	5,75,000	5,75,000	6,25,000	5,95,480
Tools and Plant - -	30,000	30,000	35,000	30,772
Miscellaneous.				
Ferry Charges - - - -	16,000	16,000		...
Water Works and Water-supply - -	4,000	4,000		...
	20,000	20,000	(a)	(a)
Total Local -	37,00,000	37,00,000	35,00,000	37,25,976
TOTAL -	37,88,000	37,60,000	35,59,000	38,45,634

(a) Included under Establishment.

BENGAL.

APPENDIX TO THE BUDGET ESTIMATE FOR 1890-91.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty Establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page	
3.—LAND REVENUE—		
Charges of District Administration—		
Partition Establishment (temporary) (*b*)	18	In different Districts.
Record Room or Copy-making Establishment (*b*)	19	In different Districts.
Survey of Waste Land	19	Julpigooree.
Management of Government Estates (*b*)	19	In several Districts.
Survey and Settlement—		
Land Settlement Charges—		
Estabts. of Settlement Officers (*b*)	21	In different Districts.
Land Records and Agriculture—		
Agriculture	22	Calcutta.
4.—OPIUM—		
Establishments of Agents and Sub-Deputy Agents	22—24	Behar & Benares.
Miscellaneous Charges in Calcutta	25	Calcutta.
6.—STAMPS—		
Superintendence—		
Presidency Executive Establishment	26	Ditto.
7.—EXCISE—		
Collectors', Commissioners' and Cantonment Magistrates' Establishments—		
Presidency Establishment	27	Ditto.
8.—PROVINCIAL RATES—		
Collection of Rates and Cesses—		
P. W. and Road Cess Establishment, Provincial (*a*)	29	In all Districts.
District Road Fund, Local (*a*)		
9.—CUSTOMS—		
Sea Customs—		
Port Offices (District detail given in Estimate)	30—33	Calcutta, Balasore, Chittagong, Cuttack, Dacca, and Pooree.
10.—ASSESSED TAXES—		
Collection of Income Tax—		
Establishments	34	...
12.—REGISTRATION—		
Superintendence—		
Inspector General's Establishment	35—36	Calcutta.
15.—POST OFFICE—		
District Post Establishments—		
Zemindaree Dák Charges (*b*)	37	In all Districts excepting Darjeeling.
18.—GENERAL ADMINISTRATION—		
Civil Offices of Account and Audit	38	Calcutta.
Staff & Household of the Lieut.-Governor	39	
Legislative Council	39	
Civil Secretariats	40	
Board of Revenue	41	
General Establishment of Local Funds (*b*)	38	...
19A.—LAW AND JUSTICE—COURTS OF LAW—		
High Court	44	Calcutta.
Law Officers (except Mofussil Establishment) (*c*)	46	
Coroner's Court	47	
Presidency Magistrates' Court	48	
Courts of Small Causes—		
Presidency Court	50	
Mofussil Courts	50	Jessore.
Criminal Courts—		
Hazut Establishment (*b*)	51	...
Cantonment Magistrates' Estabt. (*b*)	51	...
Honorary Magistrates' Estabt. (*b*)	51	...
19B.—LAW AND JUSTICE—JAILS—		
Jails—		
Superintendence (Inspector General and Establishment)	52	Calcutta.
Presidency Jail	52—55	
Menial and other Establishments—		
Lock-ups	54	
Jail Manufactures—		
Jail Depôt Establishments (*c*)	56	Ditto.
Clerical, Mechanical, &c., Estabts.	56	...
Warder Establishment	56	...
Menial and other Establishment	56	Calcutta.
20.—POLICE—		
Railway Police—		
East Indian Railway Police	57	Howrah.
Eastern System—		
E. Bengal, C. and S. Eastern, and C. Bengal Railways Police	57	Calcutta.
Northern Bengal State Railway Police	58	Jessore.
20.—POLICE—*contd.*	Page	
Railway Police—*contd.*		
Nulhati State Railway Police	58	Moorshedabad.
Tirhoot State Railway Police	58	Mozafferpore.
Dacca and M. State Railway Police	59	Dacca.
Presidency Police	59—63	Calcutta.
Superintendence	63	
Special Police	65	Chittagong.
Cattle Pounds (*b*)	66	In different districts.
Steam Boiler Inspection Estabts. (*b*)	67	Calcutta.
21.—MARINE—		
Salaries & Allows. of Officers & Men Afloat—		
Pilot Vessels, Steamers, and Port Officer's Steam Launch Establishments	68—69	Ditto.
Marine Establishments	70	
Pilotage and Pilot Establishments	69	...
22.—EDUCATION—		
Direction	71	Calcutta.
Inspection, Provincial—		
Inspector of European Schools	72	
Government Colleges—General—		
Bethune Girls' School	74	Calcutta.
Sanskrit College	75	
Calcutta Madrassa	75	
Government Colleges—Professional—		
Civil Engineering College	76	Howrah.
Government Schools—General—		
High Schools . Hindu School	78	Calcutta.
High Schools . Hare School	78	
Girls' Schools—Eden Female School	80	Dacca.
Boarding School—Kurseong	80	Darjeeling.
Primary Schools	81	Ungul.
Government Schools—Special—		
Calcutta School of Art	82	Calcutta.
Government Art Gallery	82	
Industrial School—Ranchee	83	Lohardugga.
Other Schools—		
Moorshedabad Nawab's Madrassa	83	Moorshedabad.
Cox Bazar Madrassa	83	Chittagong.
23.—ECCLESIASTICAL—		
Ecclesiastical Establishments—		
Church of Scotland	86	Calcutta.
24.—MEDICAL—		
Medical Establishment—		
Superintendence	87	Ditto.
Reserve Medical Subordinates	88	
Hospitals and Dispensaries—		
Presy. Hospls. & Dispensaries, Provl.	88	
Inland Labour Transport Fd., Local (*b*)	91	In different districts.
Sanitation and Vaccination	91	Calcutta.
Medical College and Schools—		
Medical College	92	
Lock Hospitals	93	
Chemical Examiner	94	
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—		
Provincial Museums	95	Ditto.
Experimental Cultivation (*b*)	95	
Cinchona Plantations (*c*)	96	Darjeeling.
Botanical and other Public Gardens—		
Botanical Gardens (*c*)	97	Howrah and Darjeeling.
Emigration	98	Calcutta.
Census	98	
Registration of River and Road-borne Traffic (*b*)	98	In different dists.
Examination Committee	99	Calcutta.
Inland Labour Transport (*c*)	99	In different dists.
30.—STATIONERY AND PRINTING—		
Stationery Office at the Presidency	103	Calcutta.
Government Presses—		
Bengal Secretariat Press (*c*)	104	
Presidency Jail Press (*b*)	105	
32.—MISCELLANEOUS—		
Petty Establishments (*b*)	106	In different districts.
43.—IRRIGATION—MINOR WORKS & NAVN.—		
Establishments (*b*)	108	Ditto.
45.—CIVIL WORKS—		
In charge of Civil Officers—		
Establishments (*b*)	108	Ditto.

(*a*) Numerical strength of these establishments is not available.
(*b*) Ditto ditto is not given in the Estimate.
(*c*) Ditto ditto is partly given in the Estimate.

Statement showing the Numerical Strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	3.—LAND REVENUE.																						
		CHARGES OF DISTRICT ADMINISTRATION—OFFICERS.									CHARGES OF DISTRICT ADMINISTRATION—ESTABLISHMENTS.										LAND RECORDS AND AGRICULTURE.			
		GENERAL ESTABLISHMENTS.								SUB-DIVISIONAL ESTATES.	GENERAL ESTABLISHMENTS (a).				SUB-DIVISIONAL ESTABLISHMENTS (UNDER DIVISIONAL COMMISSIONERS).		PROCESS-SERVING ESTABLISHMENT.		WARDS' ESTATES ESTABLISHMENT.		LAND REGISTRATION.			
		Collectors and Magistrates.	Joint-Magistrates and Deputy Collectors.	Assistant Magistrates and Collectors.	Statutory Civilians.	Deputy Commissioners.	Assistant Commissioners.	Deputy Collectors & Deputy Magistrates—Subordinate Executive Service.	Sub-Assistant Commissioner.	Sub-Deputy Magistrates and Sub-Deputy Collectors.	Chief Office Establishment. Clerks (on 200 and over and below).	Chief Office Establishment. Servants.	Deputy Collectors' and Dy. Magts.' Establ. Clerks (below 200).	Deputy Collectors' and Dy. Magts.' Establ. Servants.	Kanungoes and Surveyors.	Chainmen and Measurers.	Nazirs (below 200).	Peons.	Clerks (below 200).	Servants.	Officers. Special Sub-Deputy Collectors.	Establishment. Clerks (below 200).	Establishment. Servants.	Reference Number.
	BHAGALPORE DIVISION.																							
1	Bhagalpore	1	1	...	...	...	...	7	...	2	23	8	24	17	12	18	2	36	3	1	...	...	...	1
2	Monghyr	1	...	...	...	...	...	6	...	3	25	11	24	14	...	...	2	29	...	...	...	...	...	2
3	Purneah	1	...	...	...	...	...	4	...	1	20	9	19	12	...	...	2	20	...	...	...	...	...	3
4	Nya Doomka	...	...	1	...	1	...	12	...	4	24	14	40	21	...	...	1	56	...	...	...	...	...	4
5	Maldah	1	...	...	...	...	...	3	...	1	14	6	12	4	...	...	2	8	1	...	...	...	...	5
	BURDWAN DIVISION.																							
6	Burdwan	1	3	1	1	...	...	6	...	1	26	10	24	23	10	21	3	25	8	2	...	4	...	6
7	Beerbhoom	1	...	...	...	...	...	2	...	1	18	6	18	7	...	...	2	10	...	...	...	...	...	7
8	Bankoora	1	...	...	...	...	...	4	...	1	16	8	21	8	...	...	2	12	1	...	...	...	...	8
9	Hooghly	1	2	1	...	...	...	7	...	3	29	11	54	...	...	...	7	33	...	...	...	...	...	9
10	Howrah	1	...	...	...	...	...	3	...	1	...	...		28	...	...	...	...	...	...	...	...	...	10
11	Midnapore	1	...	2	...	...	...	9	...	2	36	11	36	18	...	...	4	53	5	2	...	...	...	11
	CHITTAGONG DIVISION.																							
12	Chittagong	1	2	2	...	...	...	6	...	2	65	11	31	26	4	23	10	93	3	1	2	14	20	12
13	Chittagong Hill Tracts	...	...	...	...	1	...	...	...	2	13	5	5	1	...	...	1	...	1	...	...	...	...	13
14	Noakholly	1	...	...	1	...	...	4	...	2	28	7	28	9	...	...	4	30	2	...	...	...	...	14
15	Tipperah	1	...	1	...	...	...	4	...	1	25	10	35	17	...	...	4	28	...	...	...	...	...	15
16	Tipperah Hills	...	...	...	...		...	1	...	...	1	2	...	...	...	...	...	...	...	...	...	...	...	16
	ORISSA DIVISION.																							
17	Cuttack	1	1	1	1	...	...	6	...	1	63	39	27	18	...	...	6	83	3	...	1	5	7	17
18	Ungul	...	...	...	...	...	...	...	...	...	7	7	...	...	...	...	...	3	...	...	...	...	...	18
19	Balasore	1	...	...	...	...	...	5	...	2	38	22	18	7	...	...	3	19	1	...	...	...	...	19
20	Pooree	1	...	...	...	...	...	4	...	1	35	25	21	9	...	...	3	32	...	...	...	...	...	20
	DACCA DIVISION.																							
21	Dacca	1	...	2	...	...	...	8	...	1	32	10	24	17	10	16	6	52	1	...	...	1	...	21
22	Backergunge	1	1	...	...	...	...	6	...	1	35	11	28	19	...	...	4	38	2	...	...	...	...	22
23	Furreedpore	1	...	1	2	...	...	3	...	1	35	6	24	13	...	...	2	27	...	...	...	...	...	23
24	Mymensingh	1	...	...	1	...	...	7	...	2	32	13	33	21	...	...	4	43	2	...	...	...	...	24
	PRESIDENCY DIVISION.																							
25	Calcutta	...	...	...	...	...	...	2	...	...	...	...	...	...	13	46	...	...	...	...	...	...	...	25
26	Nuddea	1	2	1	...	...	...	6	...	...	26	8	33	16	...	...	2	15	...	...	...	...	...	26
27	24-Pergunnahs	1	...	1	2	...	...	11	...	2	33	9	45	27	...	...	8	57	3	...	...	...	...	27
28	Jessore	1	1	...	1	...	...	4	...	2	28	10	24	23	...	...	2	33	...	...	...	...	...	28
29	Moorshedabad	1	1	1	...	...	...	6	...	2	35	15	21	15	...	...	4	20	3	2	...	...	...	29
30	Khulna	1	...	...	...	...	...	5	...	...	25	7	23	9	...	...	1	15	...	...	...	...	...	30
31	Sunderbuns	...	...	...	...	...	...	...	...	...	7	7	...	...	...	...	...	...	...	...	...	...	...	31
	PATNA DIVISION.																							
32	Patna	1	1	...	1	...	...	6	...	4	31	8	18	17	14	27	1	58	1	...	...	1	1	32
33	Gya	1	1	2	...	...	...	6	...	2	31	12	24	19	...	...	4	35	3	1	...	...	...	33
34	Chumparun	1	...	1	...	...	...	2	...	1	15	8	13	6	...	...	1	8	...	...	...	...	...	34
35	Sarun	1	1	2	...	...	...	5	...	2	31	9	18	14	...	...	4	50	...	...	...	...	...	35
36	Shahabad	1	...	4	...	...	...	7	...	2	35	13	21	20	...	...	2	50	1	1	...	...	...	36
37	Mozufferpore	1	1	4	...	...	...	3	...	2	37	11	22	14	...	...	3	35	...	...	...	...	...	37
38	Durbhunga	1	1	1	1	...	...	3	...	3	27	13	22	13	...	...	2	40	1	...	1	1	1	38
	RAJSHAHYE DIVISION.																							
39	Rajshahye	1	1	...	...	...	...	8	...	2	28	8	28	12	6	13	2	17	3	1	...	...	...	39
40	Rungpore	1	...	...	1	...	...	5	...	2	23	10	36	13	...	...	2	12	1	...	...	...	...	40
41	Dinagepore	1	2	...	...	...	...	6	...	1	20	7	21	9	...	...	2	9	3	1	...	...	...	41
42	Jalpaiguri	...	...	...	...	1	...	3	...	3	15	7	18	12	...	...	2	16	...	...	...	...	...	42
43	Darjeeling	...	...	2	...	1	1	1	...	1	10	12	7	7	...	...	1	1	...	...	...	...	...	43
44	Pubna	1	...	1	...	...	...	5	...	1	16	8	19	8	...	...	2	12	...	...	...	...	...	44
45	Bogra	1	...	...	...	...	...	2	...	...	14	8	12	3	...	...	1	7	...	...	...	...	...	45
	CHOTA-NAGPORE DIVISION.																							
46	Lohardugga	...	1	...	...	1	1	6	...	2	13	11	18	10	2	12	3	24	3	...	...	...	...	46
47	Hazaribagh	...	...	...	...	1	...	4	...	2	14	6	21	7	...	...	2	33	3	...	...	...	...	47
48	Manbhoom	...	...	...	...	1	...	3	...	1	10	5	21	11	...	...	2	20	3	...	...	...	...	48
49	Singhbhoom	...	...	...	...	1	...	1	1	...	14	22	...	...	...	...	1	2	1	...	...	...	...	49
		37	23	32	12	8	2	227	1	73	1178	496	1031	594	71	176	128	1200	62	12	4	26	29	
	Undistributed	...	12	12	...	...	4	5	...	9	...	...	...	...	...	...	...	...	...	...	...	...	...	
	TOTAL	37	35	44	12	8	6	232	1	82	1178	496	1031	594	71	176	128	1200	62	12	4	26	29	

N.B.—For "5.—Salt" and "6.—Stamps," *see* page 112.

(a) Exclusive of Boat Establishment 8 at Noakhally.

in each District, included in the Budget Estimate for 1890-91.

Reference Number.	DISTRICTS.	7.—EXCISE. COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS. DISTRICT ESTABLISHMENTS. Sudder Establishment. Deputy Collectors (200 and over.)	Clerks (below 200).	Servants.	Executive, Inspecting and Assessing Establishment. Excise Inspectors (below 200).	Assessor-Inspectors, Sub-Inspectors and Darogahs (below 200).	Clerks (below 200).	Servants.	Distillery Establishment. Officers. Sub-Deputy Collectors (below 200).	Establishment. Kámungoes (below 200).	Clerks (below 200).	Servants.	12.—REGISTRATION. DISTRICT CHARGES. Officers. Registrar.	Special Sub-Registrars (below 200).	Establishment. Clerks (below 200).	Servants.	Reference Number.
	BHAGALPORE DIVISION.																
1	Bhagalpore	1	3	1	...	5	3	24	1	...	1	6	...	1	4	3	1
2	Monghyr	1	3	2	...	4	3	21	1	...	1	7	...	...	4	2	2
3	Purneah	1	3	1	...	4	3	17	...	...	...	...	...	...	3	...	3
4	Nya Doomka	1	3	1	...	7	...	13	...	5	...	20	...	...	4	...	4
5	Maldah	...	3	1	...	3	1	10	...	...	...	...	...	...	4	1	5
	BURDWAN DIVISION.																
6	Burdwan	1	2	1	...	5	...	25	...	1	1	5	...	1	6	3	6
7	Beerbhoom	...	2	1	...	3	2	12	...	...	...	...	...	...	4	1	7
8	Bankoora	...	2	1	...	3	1	7	...	...	...	...	...	...	5	1	8
9	Hooghly	1	3	1	...	5	...	16	2	...	2	10	...	...	5	1	9
10	Howrah	...	1	...	...	3	...	10	...	...	1	5	...	(a) 1	7	1	10
11	Midnapore	1	2	1	...	5	...	11	...	...	...	...	...	1	6	1	11
	CHITTAGONG DIVISION.																
12	Chittagong	...	2	1	...	2	3	8	...	...	...	...	...	1	8	3	12
13	Noakholly	...	1	1	...	1	1	2	...	...	...	...	...	1	8	3	13
14	Tipperah	...	2	1	...	2	3	9	...	...	...	...	...	1	6	2	14
	ORISSA DIVISION.																
15	Cuttack	...	3	4	...	4	1	9	...	1	1	4	...	...	3	...	15
16	Balasore	...	2	1	...	3	1	8	...	1	1	5	...	...	2	...	16
17	Pooree	...	2	1	...	3	1	9	...	1	1	5	...	...	3	1	17
	DACCA DIVISION.																
18	Dacca	1	3	2	...	5	4	21	1		1	5	...	1	9	2	18
19	Backergunge	...	2	1	...	5	1	11	...	...	...	...	...	1	10	3	19
20	Furreedpore	...	2	1	...	4	1	10	...	...	...	...	...	1	6	1	20
21	Mymensingh	1	3	1	...	6	...	25	...	...	...	...	...	1	8	2	21
	PRESIDENCY DIVISION.																
22	Calcutta	...	...	...	...	...	...	...	...	...	...	...	1	...	15	6	22
23	Nuddea	...	2	1	...	2	5	9	...	...	...	...	...	1	5	2	23
24	24-Pergunnahs	1	4	1	...	7	5	25	...	...	...	10	...	1	9	2	24
25	Jessore	...	2	2	...	2	5	8	...	...	...	...	...	1	9	2	25
26	Moorshedabad	1	3	1	...	2	3	8	...	1	1	5	...	...	3	1	26
27	Khulna	...	2	1	...	2	3	6	...	...	...	...	...	1	5	2	27
	PATNA DIVISION.																
28	Patna	1	4	2	1	5	4	87	1	1	2	8	...	1	9	2	28
29	Gya	1	4	2	1	5	4	54	1	...	1	7	...	1	5	1	29
30	Chumparun	1	2	1	...	3	2	10	...	1	1	5	...	1	2	1	30
31	Sarun	1	3	2	...	4	3	23	1	...	1	7	...	1	8	1	31
32	Shahabad	...	3	1	...	5	4	21	1	...	1	5	...	1	4	2	32
33	Mozufferpore	...	3	1	...	6	...	39	1	...	1	5	...	1	7	2	33
34	Durbhunga	1	3	1	...	4	...	29	...	1	1	5	...	1	4	1	34
	RAJSHAHYE DIVISION.																
35	Rajshahye	...	4	1	...	4	8	26	...	...	...	...	...	...	5	...	35
36	Rungpore	...	3	2	...	1	5	10	...	...	...	...	...	1	5	1	36
37	Dinagepore	...	2	1	...	4	1	26	...	...	...	...	...	1	3	1	37
38	Julpaiguri	...	2	1	...	3	...	6	...	...	...	...	...	...	3	1	38
39	Darjeeling	...	2	1	...	3	1	6	...	...	...	...	...	...	3	...	39
40	Pubna	...	2	1	...	3	1	7	...	...	...	...	...	1	4	2	40
41	Bogra	...	3	2	...	1	1	3	...	...	...	...	...	1	5	1	41
	CHOTA-NAGPORE DIVISION.																
42	Lohardugga	1	4	2	...	5	1	15	...	...	...	...	...	...	3	2	42
43	Hazaribagh	...	2	1	...	4	2	12	1	...	1	5	...	...	2	...	43
44	Manbhoom	...	2	1	...	3	3	10	...	...	...	...	...	...	2	...	44
45	Singhbhoom	...	1	1	...	2	1	4	...	...	...	...	...	...	1	...	45
	Undistributed	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	TOTAL	20	111	55	2	162	91	722	11	13	20	134	1	26	236	64	

N.B.—For "11.—Forest," *see* page 112.

(a) On R200.

Statement showing the Numerical Strength of the Sanctioned Establishments

STATIONS.	5.—SALT. SALARIES AND ESTABLISHMENTS. Intendants.	Clerks.	Servants.	DISTRICTS.	6.—STAMPS. SUPERINTENDENCE. District Establishments. (a) Clerks (below 200).
Chittagong Customs	2	...	21	Dacca	2
Khulna	...	...	...	24-Pergunnahs	1
24-Pergunnahs	...	1	...	Jessore	1
Salkea Salt Golah	...	3	17	Patna	1
TOTAL	2	4	38	TOTAL	5

N. B.—For "7.—Excise," *see* page 111.

(a) Exclusive of the Establishment for the Sale of Stamps, details of which are not given in the Estimate.

FOREST DIVISIONS.	11.—FOREST. B.—ESTABLISHMENTS. Officers. Conservator.	Deputy Conservators.	Assistant Conservators.	Sub-Asst. Conservators.	Subordinate Forest and Depôt Establishment. Rangers.	Foresters.	Guards.	Office Establishment. Clerks (below 200).	Servants.
Direction	1	...	1	...	...	4	...	5	4
Working Plans	...	1	...	1	...	...	...	1	2
Darjeeling	...	1	...	...	...	...	...	1	1
Darjeeling (Sub-divn.)	...	...	1	...	2	3	31	2	2
Teesta (Sub-divn.)	...	...	...	1	2	2	30	1	3
Kurseong (Sub-divn.)	...	1	1	...	2	4	35	1	3
Jalpaiguri	...	1	...	...	...	...	...	...	...
Jalpaiguri (Sub-divn.)	...	...	...	1	1	4	24	1	3
Buxa (Sub-divn.)	...	...	...	...	1	5	22	2	3
Chota-Nagpore	...	1	...	...	...	...	...	3	4
Palamow (Sub-divn.)	...	...	...	1	2	1	27	2	3
Hazaribagh (Sub-divn.)	...	...	...	...	1	...	5	...	...
Singhbhoom (Sub-divn.)	...	...	1	...	2	4	35	2	3
Sunderbuns	...	1	...	1	6	35	21	5	5
Chittagong	...	...	1	...	3	12	49	3	3
Orissa	...	1	...	2	1	7	34	4	5
TOTAL	1	7	5	7	23	81	313	33	44

N. B.—For "12.—Registration," *see* page 111.

DIVISIONS.	18.—GENERAL ADMINISTRATION. COMMISSIONERS. Officers. Commissioners.	General Establishment. (b) Main Office. Clerks (below 200).	Servants.	Wards' Estate Department. Clerks (below 200).	Servants.	Local Fund Department. Clerks (below 200).	Servants.	Road-cess Department. Clerks (below 200).	Statistical Department. Clerk (below 200).	Municipal Department. Clerks (below 200).	Educational Establishment. Clerks (below 200).	Steamers. Engineer.	Serangs, &c.
Bhagalpore	1	17	12	3	1	3	...	1	..	...	1	...	...
Burdwan	1	14	10	5	2	2	2	1	...	1	1	...	...
Chittagong	1	16	14	2	1	1	...	1	...	...	...	1	33
Orissa	1	14	12	1	...	1	...	1	...	...	1	...	...
Dacca	1	16	13	3	1	1	1	2	1	...	1	...	18
Presidency	1	17	12	4	2	2	...	1	...	2	1	...	...
Patna	1	22	11	5	2	1	...	1	...	1	1	...	...
Rajshahye	1	11	12	3	2	1	...	1	...	...	2	...	...
Chota-Nagpore	1	12	14	3	...	...	...	1	...	...	...	...	...
TOTAL	9	139	110	29	11	12	3	10	1	4	8	1	51

(b) Exclusive of the Partition (temporary) and the Revenue Record Room Establishments, the numerical strength of which is not given in the Estimate.

in each District, included in the Budget Estimate for 1890-91—continued.

Reference Number.	Districts and Sub-Divisions.	19A.—LAW AND JUSTICE—COURTS OF LAW.																	
		CIVIL AND SESSIONS COURTS—OFFICERS.					CIVIL AND SESSIONS COURTS—ESTABLISHMENTS.												
		District and Sessions Judges.			Subordinate Judges. (a)	Munsiffs. (b)	District and Sessions Judges' Establishment.				Subordinate Judges' Establishments: District Courts' Establishment.		Subordinate Judges' Establishments: Mofussil Small Cause Courts' Establishment.					Munsiffs' Establishment. (b)	
		District and Sessions Judges.	Judicial Commissioner.	Assistant Judge.			Translators (below 200).	Civil Court Ameens (below 200).	Clerks (below 200).	Servants.	Sheristadars, &c. (below 200).	Servants.	Registrar (200).	Clerks and Cashiers (below 200).	Bailiffs (below 200).	Servants.	Sale Ameen.	Sheristadars, Moburirs, &c. (below 200).	Reference Number.
	Bhagalpore Division.																		
1	Bhagalpore	1	...	...	1	5	1	2	17	8	4	3	...	3	2	1	...	30	1
2	Monghyr	...	...	...	1	2	...	...	...	...	...	...	...	3	4	2	...	...	2
3	Purneah	1	...	...	1	5	1	1	15	9	4	3	...	...	...	...	...	28	3
	Burdwan Division.																		
4	Burdwan	1	...	...	1	8	1	2	22	9	4	3	...	...	...	...	...	39	4
5	Beerbhoom	1	...	...	1	3	1	1	15	9	4	3	...	...	...	...	...	25	5
6	Bankoora	...	...	1	...	5	...	3	15	9	4	3	...	...	...	...	...	25	6
7	Hooghly	1	...	...	3	11	1	1	22	10	8	5	1	9	4	4	...	66	7
8	Midnapore	1	..	...	2	11	1	1	17	9	8	3	...	3	4	2	...	61	8
	Chittagong Division.																		
9	Chittagong	1	...	...	2	7	1	2	23	10	8	6	...	...	...	...	...	74	9
10	Noakholly	1	...	...	...	6	1	1	16	8	...	...	...	...	...	...	...	42	10
11	Tipperah	1	...	...	3	13	1	2	19	10	8	7	...	...	...	...	...	73	11
	Orissa Division.																		
12	Cuttack	1	...	...	1	6	1	2	15	8	4	..	...	3	2	1	...	24	12
	Dacca Division.																		
13	Dacca	1	...	...	3	12	1	4	26	10	8	6	...	5	4	2	...	64	13
14	Backergunge	1	...	...	2	12	1	2	18	8	8	3	...	3	4	2	...	66	14
15	Moonshegunge Sub-Division	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3	...	...	15
16	Furreedpore	1	...	...	1	8	1	2	18	9	4	...	...	3	2	2	...	47	16
17	Mymensingh	1	...	...	2	14	1	5	23	9	8	6	...	...	...	...	...	74	17
	Presidency Division.																		
18	Nuddea	1	...	...	3	6	1	1	20	10	4	4	...	...	...	...	...	29	18
19	Meherpore	...	...	...	...	...	...	...	...	...	...	...	..	3	4	2	...	...	19
20	Chooadangah	...	...	...	...	...	...	...	...	...	...	...	...	3	4	2	...	...	20
21	Krishnaghur	...	...	...	...	...	...	...	...	...	...	...	...	3	4	2	...	...	21
22	Koostea	...	...	...	...	...	...	...	...	...	...	...	...	4	4	2	...	—	22
23	Ranaghat	...	...	...	...	...	...	...	...	...	...	...	...	3	2	2	...	...	23
24	24-Pergunnahs	2	...	...	3	15	1	3	31*	16*	8	6	...	...	...	...	...	71	24
25	Barrackpore	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	25
26	Dum-Dum	...	...	...	...	...	...	...	...	...	..	...	...	1	...	...	...	...	26
27	Sealdah	...	...	...	...	...	...	...	...	...	...	...	...	11	6	3	...	...	27
28	Jessore	1	...	...	2	14	1	5	23	10	13	7	...	5	4	2	1	73	28
29	Bongong	...	...	...	...	...	...	...	..	...	...	...	...	3	2	2	...	...	29
30	Moorshedabad	1	...	...	1	6	1	1	19	11	4	...	...	3	4	2	...	35	30
31	Khulna	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	..	...	31
	Patna Division.																		
32	Patna	1	...	...	3	4	1	1	16	8	12	5	...	3	4	2	...	17	32
33	Gya	1	...	...	2	4	1	1	16	8	4	4	...	...	...	...	...	12	33
34	Sarun	1	...	...	2	5	1	1	18	9	8	6	...	...	...	...	...	32	34
35	Shahabad	1	...	...	...	6	1	1	17	8	8	6	...	...	...	...	...	27	35
36	Mozufferpore	1	...	...	2	7	1	4	23	10	8	6	...	...	...	...	...	36	36
37	Durbhunga	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	37
38	Dinapore Cantonment	...	...	...	...	...	...	...	...	...	...	...	...	1	...	4	...	...	38
	Rajshahye Division.																		
39	Rajshahye	1	...	...	1	5	1	2	16	10	4	...	...	3	4	2	...	28	39
40	Rungpore	1	...	...	1	7	1	3	19	9	6	4	...	...	...	...	...	45	40
41	Dinagepore	1	...	...	1	5	1	1	14	9	5	3	...	...	...	...	...	24	41
42	Pubna	1	...	...	1	3	1	1	17	9	4	4	...	3	4	2	...	31	42
43	Bogra	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	43
	Chota-Nagpore Division.																		
44	Lohardugga Collector	...	...	...	...	...	...	1	6	3	...	...	...	...	...	...	...	12	44
	Lohardugga Commr.	...	1	...	...	2	...	...	12	7	...	...	...	...	...	...	...	...	
45	Hazaribagh	...	...	...	...	3	...	1	8	4	...	...	...	...	...	...	...	12	45
46	Manbhoom	...	...	...	1	3	...	2	9	3	...	...	...	...	...	...	...	14	46
		28	1	1	48	226	27	60	565	279	172	106	1	85	72	48	1	1,236	
	Undistributed	...	...	...	1	9	...	...	...	...	...	...	...	...	...	...		...	
	Total	28	1	1	49	235	27	60	565	279	172	106	1	85	72	48	1	1,236	

(a) Exclusive of Additional Judges.
(b) Exclusive of 30 Additional Munsiffs and their Establishment, the distribution of which cannot be given.
* Includes 4 clerks and 7 servants under Additional Judge, 24-Pergunnahs.

Statement showing the Numerical Strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	19A.—LAW AND JUSTICE—COURTS OF LAW—*contd.*												19B.—LAW AND JA		
		CIVIL AND SESSIONS COURTS—*contd.*					CRIMINAL COURTS.					LAW OFFICERS.				
		PROCESS-SERVING ESTABLISHMENT.					OFFICERS.		CHIEF OFFICE ESTABLISHMENT.		PROCESS-SERVING ESTABLISHMENT.	MOFUSSIL ESTABLISHMENT.		DISTRICT		
		District and Sessions Courts.			Small Cause Courts.									Officers.		
		Nazirs (300 and over).	Nazirs (below 300).	Peons.	Nazirs (below 300).	Peons.	Cantonment Joint-Magistrates.	Assistant to the Supdt., Tributary Mehals.	Clerks (on 200 and below).	Servants.	Peons.	Government Pleaders.	Mookhtears or Legal Agents.	Superintendents.	Jailors.	Assistant Jailors.
	BHAGALPORE DIVN.															
1	Bhagalpore	...	8	257	...	26	...	...	8	6	31	1	1	...	...	...
2	Monghyr	...	...	...	...	21	...	...	(a)11	5	22	1	1	1	1	1
3	Purneah	...	6	131	...	...	...	...	(a)11	7	20	1	1	1	1	...
4	Nya Doomka	...	...	...	...	...	...	...	17	13	56	...	...	1	...	1
5	Maldah	...	...	...	...	...	...	...	6	4	25	1	...	1	...	1
	BURDWAN DIVN.															
6	Burdwan	...	8	231	...	...	...	...	11	10	32	1	1	1	1	1
7	Beerbhoom	...	6	183	...	...	...	...	6	5	12	1	1	1	...	1
8	Bankoora	...	6	176	...	...	...	...	8	7	15	1	1	1	...	1
9	Hooghly	...	8	229	...	44	...	..	11	7	31	1	1	1	1	1
10	Howrah	...	...	...	...	...	...	...	8	5	18	...	...	...	...	...
11	Midnapore	...	8	294	...	13	...	...	10	6	53	1	1	...	...	...
	CHITTAGONG DIVN.															
12	Chittagong	1	13	366	...	...	...	...	12	4	29	1	1	1	1	1
13	Chittagong Hill Tracts	...	...	...	...	...	...	...	11	5	...	...	...	...	...	...
14	Noakholly	...	8	201	...	...	...	...	8	4	37	1	1	1	...	1
15	Tipperah	1	9	364	...	...	...	...	9	5	50	1	1	1	...	1
16	Tipperah Hills	...	...	...	...	...	...	...	1	2	...	...	...	...	...	...
	ORISSA DIVN.															
17	Cuttack	...	6 / 1	187	...	16	...	...	7	4	9	1	1	1	1	1
18	Superintendent, Tributary Mehals	...	...	...	...	...	...	...	6	11	...	...	...	...	...	...
19	Assistant, Tributary Mehals	...	...	...	...	...	...	1	4	6	...	...	...	...	...	...
20	Khund Mehal Tehsildars	...	...	...	...	...	...	...	4	3	...	...	...	...	...	...
21	Balasore	...	...	...	...	...	...	...	6	4	6	1	...	1	...	1
22	Pooree	...	...	...	...	...	...	...	6	4	13	...	...	1	...	1
	DACCA DIVN.															
23	Dacca	1	7	355	...	56	...	...	15	6	56	1	1	...	...	...
24	Backergunge	...	7	325	...	15	...	...	12	5	40	2	1	1	1	1
25	Furreedpore	...	7	236	...	12	...	...	10	6	31	1	1	1	1	1
26	Mymensingh	...	11	303	..	...	...	...	12	3	59	1	1	1	1	1
	PRESIDENCY DIVN.															
27	Nuddea	1	6	118	...	87*	...	...	8	6	33	1	1	1	1	1
28	24-Pergunnahs	1	8	291	...	...	2	...	14	8	63	1	1	...	...	...
29	Jessore	...	12	400	1	56†	...	...	10	7	49	1	1	1	1	1
30	Moorshedabad	...	7	234	...	8	...	...	9	6	24	1	1	1	1	1
31	Khulna	...	...	...	...	...	...	...	7	7	21	1	...	1	...	1
	Sealdah	...	...	...	1	34	...	...	...	...	...	...	...	...	...	...
	Dum-Dum	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...
	Barrackpore	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...
	PATNA DIVN.															
32	Patna	...	5	130	...	11	...	...	17	5	43	1	1	1	1	1
33	Gya	...	4	134	...	...	...	...	8	9	27	1	1	1	1	1
34	Chumparun	...	...	...	...	...	...	...	6	7	28	...	...	1	1	1
35	Sarun	1	5	204	...	...	...	...	8	6	48	1	1	1	1	1
36	Shahabad	...	5	133	...	...	...	...	10	6	16	1	1	1	1	1
37	Mozufferpore	1	8	250	...	...	...	...	8	6	16	1	1	1	1	1
38	Durbhunga	...	...	...	...	...	...	...	9	6	13	...	...	1	1	1
39	Dinapore Cantonment	...	...	...	1	...	1	...	4	3	3	...	...	...	...	...
	RAJSHAHYE DIVN.															
40	Rajshahye	1	6	147	...	6	...	...	10	7	32	1	1	...	...	...
41	Rungpore	1	7	299	...	...	...	...	(a)8	6	39	1	1	1	1	1
42	Dinagepore	...	7	176	...	...	...	...	9	6	28	1	...	1	1	1
43	Jalpaiguri	...	...	...	...	...	...	...	(a)7	4	16	1	...	1	...	1
44	Darjeeling	...	...	...	...	...	...	...	5	11	4	1	...	1	1	1
45	Pubna	...	7	191	...	18	...	...	8	4	24	1	1	1	...	1
46	Bogra	...	...	...	...	...	...	...	7	5	10	1	...	1	...	...
	CHOTA-NAGPORE DIVN.															
47	Lohardugga	...	4	62	...	...	...	...	3	6	17	1	1	2	1	2
48	Hazaribagh	...	4	55	...	...	...	...	2	3	20	1	1	1	1	3
49	Manbhoom	...	4	82	...	...	...	...	6	5	25	1	1	1	...	1
50	Singhbhoom	...	1	12	...	...	...	...	14	22	3	...	...	1	..	1
	TOTAL	9	219	6,816	3	426	3	1	427	308	1,247	39	31	39	24	39

(a) Includes 1 Clerk on Rs.00 and over.

Chowadanga	16
Krishnagur	22
Kooshea	18
Meherpore	15
Ranaghat	16
TOTAL	87

† Jessore	40
Bongong	16
TOTAL	56

in each District, included in the Budget Estimate for 1890-91—continued.

JUSTICE—JAILS.

ILS.

Jails.				Lock-ups.		Reference Number.
Warder Establishment.		Menial and other Establishments.	Hospital Charges.	Warder Establishment.	Hospital Charges.	
Fixed Warders.	Reserve Warders.	Servants.	Hospital Assistants.	Fixed and Reserve Warders.	Hospital Assistants.	
...	...	...	...	15	3	1
17	6	1	1	10	2	2
10	...	...	1	10	2	3
10	...	...	1	10	2	4
10	...	...	1	...	...	5
17	6	...	1	15	3	6
10	...	...	1	7	1	7
10	...	...	1	5	1	8
21	7	...	1	(a)11	2	9
...	...	...	...	10	2	10
...	...	...	...	15	3	11
17	6	...	1	5	1	12
...	...	...	..	...	...	13
10	...	...	1	5	1	14
10	...	...	1	10	2	15
...	...	...	...	...	...	16
21	7	...	1	10	2	17
...	...	...	...	10	2	18
...	...	...	...	...	...	19
...	...	...	...	...	...	20
10	...	...	1	5	1	21
10	...	...	1	5	1	22
...	...	...	...	10	2	23
21	7	...	1	15	3	24
21	7	...	1	10	2	25
21	7	1	1	20	4	26
21	7	...	1	20	4	27
...	...	...	...	25	5	28
21	7	...	1	20	4	29
21	7	...	1	10	2	30
10	...	...	1	10	2	31
...	...	...	...	...	...	
...	...	...	...	...	...	
...	...	...	...	...	...	
21	7	...	1	10	2	32
21	7	...	1	15	3	33
21	7	1	1	5	1	34
17	6	...	1	10	2	35
17	6	...	1	15	3	36
21	7	...	1	10	2	37
21	7	...	1	10	2	38
...	...	...	...	...	...	39
...	...	...	...	10	2	10
21	7	...	1	15	3	41
21	7	...	1	5	1	42
10	...	...	1	5	1	43
19	6	...	1	10	2	44
10	...	...	1	5	1	45
10	...	...	1	...	...	46
27	6	2	1	...	...	47
24	7	..	1	5	1	48
10	...	...	1	5	1	49
10	...	...	1	...	...	50
620	154	5	38	433	(b)86	

(a) Includes 1 Clerk.

(b) Exclusive of one Hospital Assistant for Calcutta Lock-ups.

19B.—LAW AND JUSTICE—JAILS—*continued.*

JAILS—REFORMATORY SCHOOLS.

DISTRICTS.	Officers.			Clerical, Educational, and Mechanical Establishments.								Warder Establishment.	Menial and other Establishments.	Hospital Charges.
	Superintendents.	Deputy Superintendent.	Clerks.	Masters.	Blacksmith.	Carpenter.	Book-binder.	Tinsmith.	Store-keeper.	Fixed Warders.	Cooks and Mehtars.	Hospital Assistants.
24-Pergunnahs	1	...	1	3	1	1	1	1	...	13	2	1
Hazaribagh	1	1	4	...	...	...	...	...	1	13	1	1
	2	1	5	3	1	1	1	1	1	26	3	2
TOTAL												

JAILS—CENTRAL JAILS.

DISTRICTS.	Officers.								Warder Establishment.		Menial and other Establishments.	Hospital Charges.	
	Superintendents.	Medical Officers.	Deputy Superintendents.	Assistant Superintendents.	Jailors.	Deputy Jailors.	Assistant Jailors.	Fixed Warders.	Reserve Warders.	Servants.	Hospital Assistants.	Compounders.
Bhagalpore	1	1	1	1	1	1	4	41	16	3	1	1
Midnapore	1	1	...	...	1	1	2	37	16	2	1	1
Dacca	1	1	...	...	1	1	...	30	16	2	1	1
24-Pergunnahs	1	1	1	1	1	1	7	43	24	5	2	1
Shahabad	1	1	1	1	1	1	2	40	16	2	1	1
Rajshahye	...	1	...	...	1	2	4	36	14	2	1	1
TOTAL	5	6	3	3	6	7	19	227	102	16	7	6

Statement showing the Numerical Strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	20.—POLICE. DISTRICT EXECUTIVE FORCE. District Police. Officers. District Superintendents of Police.	Assistant District Supdts. and Probationary Assistant Supdts. of Police.	Establishment. Clerks.	Mohurirs.	Daftris.	Sweepers.	Boat Establishment.	District Police—Police Force.(b) Inspectors.	Sub-Inspectors.	European Constables.	Mounted Constables.	Head Constables.	Constables.	Reference Number.
	Bhagalpore Division.														
1	Bhagalpore	1	1	2	2	1	1	...	3	17	...	...	50	392	1
2	Monghyr	1	...	2	2	1	1	...	3	17	...	...	43	424	2
3	Purneah	1	1	2	3	1	1	...	4	18	...	...	59	447	3
4	Nya Doomka	...	1	2	2	1	1	...	4	16	...	...	37	307	4
5	Maldah	1	...	2	2	1	1	...	2	12	...	...	25	222	5
	Burdwan Division.														
6	Burdwan	...	1	3	3	1	1	1	4	23	...	...	70	500	6
7	Beerbhoom	1	...	2	2	1	1	...	2	11	...	...	34	220	7
8	Bankoora	1	...	2	2	1	...	...	2	16	...	...	38	292	8
9	Hooghly	1	...	3	3	1	1	...	2	32	...	...	70	652	9
10	Howrah	1	...	2	3	1	1	4	2	11	...	...	39	247	10
11	Midnapore	1	1	4	4	1	1	1	5	44	...	...	101	848	11
	Chittagong Division.														
12	Chittagong	...	1	2	3	1	1	12	3	16	2	...	53	392	12
13	Noakholly	1	...	2	3	1	1	5	3	18	...	...	22	245	13
14	Tipperah	1	1	2	...	1	1	8	3	16	...	...	28	285	14
15	Do. Hills	...	...	...	...	...	...	...	...	...	...	...	...	...	15
16	Chittagong Hill Tracts	...	5	...	2	...	...	...	...	...	...	...	...	...	16
	Orissa Division.														
17	Cuttack	1	2	2	3	1	...	...	4	14	...	...	71	463	17
18	Gurjat	...	1	2	1	1	1	...	2	2	...	...	20	139	18
19	Balasore	1	...	2	3	1	1	...	2	12	...	...	53	343	19
20	Pooree	1	...	2	3	1	1	...	2	8	...	...	56	316	20
	Dacca Division.														
21	Dacca	...	1	3	2	1	1	12	5	21	...	...	59	547	21
22	Backergunge	1	...	3	3	1	1	74	4	34	...	...	55	447	22
23	Furreedpore	1	...	2	2	1	1	8	4	19	...	...	48	319	23
24	Mymensingh	1	1	2	2	1	1	1	6	29	...	...	65	517	24
	Presidency Division.														
25	Nuddea	1	...	3	2	1	1	...	4	33	...	...	51	599	25
26	24-Pergunnahs	1	1	(a)6	5	2	7	15	5	36	2	...	134	1,024	26
27	Jessore	1	...	2	2	1	2	3	5	33	...	...	42	422	27
28	Moorshedabad	1	1	3	2	1	1	1	4	32	...	...	78	663	28
29	Khulna	1	...	2	3	1	1	47	3	21	...	...	42	302	29
	Patna Division.														
30	Patna	...	...	7	5	1	3	...	6	33	...	...	94	1,087	30
31	Gya	1	1	2	3	1	1	...	4	29	...	...	74	607	31
32	Chumparun	1	...	2	2	1	1	...	2	18	...	...	38	269	32
33	Sarun	1	...	2	3	1	1	...	3	16	...	...	61	456	33
34	Shahabad	1	1	2	3	1	1	...	3	24	...	8	62	508	34
35	Mozufferpore	1	3	2	3	1	1	...	3	14	...	...	52	401	35
36	Durbhunga	...	1	2	2	1	1	...	3	16	...	...	42	370	36
	Rajshahye Division.														
37	Rajshahye	1	...	2	2	1	1	...	3	20	...	...	43	354	37
38	Rungpore	1	1	2	2	1	1	1	4	22	...	...	50	383	38
39	Dinagepore	...	3	2	2	1	1	...	3	23	...	...	38	348	39
40	Jalpaiguri	1	...	2	2	1	1	...	2	14	...	...	33	248	40
41	Darjeeling	1	...	2	2	1	1	...	3	10	...	...	35	223	41
42	Pubna	1	2	2	3	1	2	3	1	14	...	...	43	292	42
43	Bogra	...	1	2	2	1	1	1	2	11	...	...	29	204	43
	Chota-Nagpore Division.														
44	Lohardugga	1	...	2	2	1	1	...	2	17	...	...	40	257	44
45	Palamow Sub-Division	...	1	1	1	1	1	...	1	10	...	...	22	132	45
46	Hazaribagh	1	...	2	2	1	1	...	3	24	...	2	60	424	46
47	Manbhoom	1	...	2	2	1	1	...	2	16	...	10	40	234	47
48	Singhbhoom	...	1	1	2	1	1	...	1	6	...	...	20	137	48
		35	34	107	114	47	54	197	143	898	4	20	2,323	18,508	
	Special.														
	Officers not attached to any district	7	1	...	...	...	...	...	6	...	...	...	...	...	
	Special Reserve	...	...	...	...	...	...	...	2	5	...	...	22	300	
		7	1	...	...	...	...	...	8	5	...	...	22	300	
	TOTAL	42	35	107	114	47	54	197	151	903	4	20	2,345	18,808	

(a) Includes 1 Accountant.

(b) Exclusive of Chowkidars' Establishment at Hugli and Manbhoom, the numerical strength of which is not given in the Estimate.

in each District, included in the Budget Estimate for 1890-91 —continued.

Reference Number.	DISTRICTS.	22.—EDUCATION.																							Reference Number.
		GOVT. COLLEGES, PROFESSIONAL.	GOVERNMENT SCHOOLS—GENERAL.															GOVERNMENT SCHOOLS—SPECIAL.							
			District School Committee.		High Schools.							Middle Class Schools, English.		Middle Class Schools, Vernacular.		Boarding Schools.		Normal or Training Schools.				Engineering and Surveying Schools.			
					Collegiate Schools.			District Schools.								Other Boarding Schools.		Officers.		Establishment.		Survey Schools.			
		Law Colleges.	Clerks.	Servants.	Masters (200 & over).	Masters (below 200).	Servants.	Masters (200 & over).	Masters (below 200).	Clerks, Librarians & Compounders.	Servants.	Masters.	Servants.	Masters.	Servants.	Masters.	Servants.	Masters (200 & over).	Masters (below 200).	Clerks (below 200).	Servants.	Teachers (below 200).	Servants.		
	Bhagalpore Division.																								
1	Bhagalpore	...	...	...	...	...	..	1	13	1	6	...	...	3	...	...	...	...	...	...	...	...	...		1
2	Monghyr	...	...	...	...	...	...	...	14	1	6	...	...	...	...	...	...	...	...	...	...	...	...		2
3	Purneah	...	...	...	...	...	...	...	11	1	2	...	...	...	...	...	...	...	...	...	...	...	...		3
4	Nya Doomka	...	1	1	...	...	...	...	10	...	2	...	...	9	2	...	...	...	...	...	...	...	...		4
5	Maldah	...	...	...	...	...	...	...	9	...	4	..	...	7	1	...	...	...	...	...	...	...	...		5
	Burdwan Division.																								
6	Beerbhoom	...	...	...	...	...	...	1	12	1	5	...	...	...	...	...	...	...	...	...	...	...	...		6
7	Bankoora	...	...	...	...	...	...	...	12	1	4	...	...	...	...	...	...	...	...	...	...	...	...		7
8	Hooghly	1	...	...	1	16	...	1	12	...	4	2	...	(a)5	2	...	...	1	5	1	5	...	...		8
9	Midnapur	...	...	...	...	...	...	...	...	...	...	...	...	7	1	...	...	...	...	...	...	...	...		9
10	Howrah	...	...	...	...	...	...	...	11	1	5	...	..	...	...	...	...	...	...	...	...	...	...		10
	Chittagong Division.																								
11	Chittagong	...	...	..	...	16	...	...	...	...	...	...	...	...	...	2	3	...	4	...	3	...	...		11
12	Chittagong Hill Tracts	...	...	...	...	...	...	...	...	...	...	...	...	5	...	4	5	...	...	...	...	...	...		12
13	Noakhally	...	...	..	...	...	...	...	11	...	5	...	...	...	...	...	...	...	...	...	...	...	...		13
14	Tipperah	...	...	...	..	...	...	...	13	1	5	...	...	...	...	...	...	...	...	...	...	...	...		14
	Orissa Division.																								
15	Cuttack	1	...	...	1	10	...	...	...	...	...	3	2	...	...	...	...	1	3	...	3	2	3		15
16	Balasore	...	...	...	...	...	...	...	9	...	4	...	...	...	...	...	...	...	2	...	1	...	...		16
17	Pooree	...	...	...	...	...	...	...	7	...	4	...	...	...	...	...	...	...	2	...	1	...	...		17
18	Ungul (Tributary Mehal)	...	...	..	...	...	...	...	...	...	...	...	...	4	2	...	...	...	...	...	...	...	..		18
	Dacca Division.																								
19	Dacca	1	...	...	1	18	8	...	...	...	...	...	...	6	...	...	...	1	3	1	6	3	4		19
20	Backergunge	...	...	...	...	...	...	1	15	1	6	...	...	...	...	...	...	...	...	...	...	...	...		20
21	Furreedpore	...	...	...	...	...	...	...	11	1	4	...	..	...	...	...	...	...	...	...	...	...	...		21
22	Mymensingh	...	...	...	...	...	...	...	12	1	4	...	...	9	2	...	...	...	...	...	...	...	...		22
	Presidency Division.																								
23	Calcutta	...	...	...	...	...	...	...	10	...	3	13	...	(a)19	8	...	...	1	4	1	2	...	...		23
24	Nuddea	1	...	...	...	14	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...		24
25	24-Pergunnahs	...	...	...	...	...	...	...	39	1	14	...	...	...	...	...	...	...	...	...	...	...	...		25
26	Jessore	...	...	..	...	...	...	...	11	...	5	...	...	...	...	...	...	...	...	...	...	...	...		26
27	Moorshedabad	...	..	...	...	...	...	...	15	2	14	...	...	7	1	...	...	...	...	...	...	...	...		27
28	Khulna	...	...	...	...	...	...	...	10	...	3	...	...	...	...	...	...	...	...	...	...	...	...		28
	Patna Division.																								
29	Patna	1	...	...	1	20	...	...	14	1	5	..	...	4	...	...	...	1	4	1	5	2	1		29
30	Gya	...	...	..	...	...	...	1	14	1	4	...	...	4	...	...	...	...	...	.	...	...	...		30
31	Chumparun	...	...	...	...	...	...	...	12	...	4	...	...	...	...	...	...	...	2	...	1	...	...		31
32	Sarun	...	...	...	...	...	...	...	16	1	6	...	...	5	...	...	...	...	...	...	...	...	...		32
33	Shahabad	...	...	...	...	...	...	1	15	1	5	...	...	...	...	...	...	...	...	...	...	...	...		33
34	Mozufferpore	...	...	...	...	...	...	1	12	1	5	...	...	3	1	...	...	...	...	...	...	...	...		34
	Rajshahye Division.																								
35	Rajshahye	1	...	...	1	15	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		35
36	Rungpore	...	...	...	...	...	...	...	14	1	5	...	...	...	...	...	...	...	4	...	6	...	...		36
37	Dinagepore	...	..	...	...	...	...	...	10	...	3	...	...	9	3	...	...	...	...	...	...	...	...		37
38	Jalpaiguri	...	...	...	...	...	...	...	10	...	4	...	...	...	...	...	...	...	3	...	2	...	...		38
39	Darjeeling	...	...	..	...	...	...	...	...	...	...	6	2	...	...	4	2	...	...	...	...	...	...		39
40	Pubna	...	...	..	...	...	...	...	12	...	6	...	...	...	...	...	...	...	...	...	...	...	...		40
41	Bogra	...	...	...	...	...	...	..	12	...	4	...	...	8	3	...	...	...	...	...	...	...	...		41
	Chota-Nagpore Division																								
42	Lohardugga	...	1	1	...	...	...	...	19	1	5	...	...	10	3	...	...	...	4	...	1	...	...		42
43	Hazaribagh	...	1	1	...	...	...	...	9	...	4	...	...	12	2	...	...	...	...	...	...	...	...		43
44	Manbhoom	...	1	1	...	...	...	...	10	...	4	...	...	7	3	...	...	...	...	.	...	...	...		44
45	Singhbhoom	...	1	1	...	...	...	...	10	...	3	...	...	9	2	...	...	...	1	.	...	...	...		45
	Total	6	5	5	5	109	9	7	456	20	176	24	4	152	36	10	10	5	41	4	36	7	8		

(a) Includes 1 Clerk.

Statement showing the Numerical Strength of the Sanctioned Establishments

22.—EDUCATION—*continued.*

INSPECTION.

DIVISIONS.	Other Inspectors than those of European Schools. Establishment. Officers. Inspectors.	Joint and Assistant Inspectors.	Deputy Inspectors.	Sub-Inspectors.	Clerks. Inspectors' Office.	Clerks. Joint and Asst. Inspector's Office.	Book Moburrirs.	Servants. Inspectors' Office.	Servants. Joint and Asst. Inspectors' Office.	Servants. Deputy Inspectors' office.
Bhagalpore	(a)	1	5	9	...	1	2	...	1	5
Burdwan	1	1	7	4	4	2	...	4	1	6
Chittagong	(b)	2	3	3	...	2	...	...	3	3
Orissa	...	1	3	5	1	3	...	...	4	3
Dacca	1	1	4	4	4	2	1	5	1	4
Presidency	1	1	(d)7	8	5	1	...	6	1	6(e)
Patna	1	2	7	5	4	1	5	6	2	7
Rajshahye	1	1	7	2	3	1	...	4	1	7
Chota-Nagpore	(c)	1	4	11	...	1	...	...	1	4
TOTAL	5	11	47	51	20	14	8	24	15	45

GOVERNMENT COLLEGES—GENERAL.

DISTRICTS.	Arts Colleges—English Colleges. Establishment. Officers. Principals.	Professors.	Assistant Professors.	Lecturers and Assistant Lecturers.	Teachers (below 200).	Pundits & Moulvies (below 200).	Clerks and Librarians (below 200).	Servants.
Hooghly	1	4	...	1	3	1	3	19
Chittagong	...	...	...	...	2	1	1	6
Cuttack	1	1	1	5	...	...	2	13
Dacca	1	3	2	5	1	1	3	10
Calcutta	1	12	3	...	9	1	5	27
Noddea	1	1	...	5	1	...	2	15
Patna	1	4	...	1	1	...	3	11
Rajshahye	1	3	1	3	1	1	1	13
TOTAL	7	28	7	20	18	6	20	114

(a) Includes 1 peon under Deputy Inspectors of Schools.
(b) Includes 1 Deputy Inspectress.
(c) Under Presidency.
(d) Under Dacca.
(e) Under Patna.

23.—ECCLESIASTICAL.

Reference Number.	DISTRICTS.	Ecclesiastical Establishments. Church of England. Officers. Chaplains.	Junior Chaplains.	Ministers of Additional Clergy Society and others.	Establishment. Clerks.	Servants.	Cemetery Establishment. Care-takers in charge of Cemeteries.
	BHAGALPORE DIVISION.						
1	Bhagalpore	...	...	1	...	1	1
2	Monghyr	...	...	1	...	1	2
3	Purneah	...	...	1	...	1	1
4	Nya Doomka	...	...	...	...	...	3
5	Maldah	...	...	...	...	...	1
	BURDWAN DIVISION.						
6	Burdwan	...	...	...	...	1	2
7	Beerbhoom	...	...	1	...	...	1
8	Bankoora	...	...	...	...	...	1
9	Hooghly	...	...	1	...	2	4
10	Howrah	...	1	...	...	...	3
11	Midnapore	...	...	1	...	1	2
	CHITTAGONG DIVISION.						
12	Chittagong	...	...	1	...	1	1
13	Noakholly	...	...	...	...	...	2
14	Tipperah	...	...	...	...	...	1
	ORISSA DIVISION.						
15	Cuttack	...	1	...	...	1	1
16	Balasore	...	...	...	...	...	1
17	Pooree	...	...	...	...	...	1
	DACCA DIVISION.						
18	Dacca	...	1	...	...	1	2
19	Backergunge	...	...	...	...	1	1
20	Furreedpore	...	...	...	...	...	1
21	Mymensingh	...	...	...	...	...	1
	PRESIDENCY DIVISION.						
	Calcutta St. Paul's Cathedral	1	1	...	1	...	...
	St. Thomas'	1	...	...	...	...	...
	St. Peters'	...	1	...	1	3	11
	River Chaplain	...	...	1	...	...	...
22	St. Johns'	...	1	...	...	...	...
	St. James'	...	1	...	...	...	...
23	Nuddea	...	...	...	...	...	1
24	24-Pergunnahs	1	2	...	2	7	8
25	Jessore	...	...	...	...	1	1
26	Moorshedabad	1	...	...	...	1	3
	PATNA DIVISION.						
27	Patna, Bankipore Khagoul	...	1	...	...	3	2
28	Gya	...	...	...	...	1	2
29	Chumparun	...	...	...	...	1	1
30	Sarun	...	...	...	...	...	1
31	Shahabad	...	...	1	...	2	2
32	Mozufferpore	...	...	1	...	1	1
33	Durbhunga	...	...	...	...	...	1
34	Dinapore Cantonment	...	1	...	1	3	3
	RAJSHAHYE DIVISION.						
35	Rajshahye	...	...	...	...	...	1
36	Rungpore	...	...	...	...	...	1
37	Dinagepore	...	...	...	...	...	1
38	Jalpaiguri	...	...	1	...	...	1
39	Darjeeling	...	1	...	1	3	7
	CHOTA-NAGPORE DIVISION.						
40	Lohardugga, Ranchi	...	...	1	...	...	1
41	Hazaribagh	...	1	...	1	2	1
42	Manbhoom	...	...	...	...	...	1
43	Singhbhoom	...	...	...	...	...	1
	TOTAL	4	13	12	7	39	85

in each District, included in the Budget Estimate for 1890-91 —continued.

24.—MEDICAL.

Reference Number.	DISTRICTS.	MEDICAL ESTABLISHMENT. — District Medical Officers. — Officers. — Civil Stations. — Brigade Surgeons, Surgeons Major, Surgeons and Assistant Surgeons.	Civil Stations. — Uncovenanted Medical Officers.	Sub-Divisions. — Assistant Surgeons.	Sub-Divisions. — Civil Hospital Assistants.	Establishment. — Compounders, Dressers and Hospital Assistants.	Establishment. — Clerks (below 200).	Establishment. — Servants.	HOSPITALS AND DISPENSARIES. — Mofussil Hospitals and Dispensaries—Provincial. — Officers. — Superintendent, Assistant Surgeons and Hospital Assistants.	Officers. — Civil Hospital Assistants.	Establishment. — Compounders and Dressers.	Establishment. — Servants.
	Bhagalpore Division.											
1	Bhagalpore	1	...	...	3	...	1	1	...	...	...	...
2	Monghyr	1	...	2	...	...	1	1	...	...	...	...
3	Purneah	...	1	...	2	...	1	1	...	...	...	...
4	Nya Doomka	...	...	...	5	...	1	1	...	1	...	...
5	Maldah	1	...	...	...	...	1	1	...	...	...	...
	Burdwan Division.											
6	Burdwan	1	...	1	2	...	1	1	1	...	...	...
7	Beerbhoom	...	1	...	1	...	1	1	...	...	...	...
8	Bankoora	...	1	...	1	...	1	1	...	2	...	...
9	Hooghly	1	1	...	1	1	2	2	(c)1	2	...	...
10	Howrah	1	...	1	...	...	1	1	...	...	...	...
11	Midnapore	1	...	3	...	...	1	1	...	3	...	...
	Chittagong Division.											
12	Chittagong	1	...	1	...	...	1	1	...	...	...	...
13	Chittagong Hill Tracts	(a)1	...	1	...	...	1	...	...	2	3	9
14	Noakholly	1	...	...	1	...	1	1	...	1	...	...
15	Tipperah	1	...	...	2	...	1	1	...	...	...	...
	Orissa Division.											
16	Cuttack	1	...	...	4	...	1	1	(c)1	1	1	2
17	Balasore	1	...	...	1	...	1	1	...	1	...	...
18	Pooree	1	...	...	1	...	1	1	...	1	...	...
	Dacca Division.											
19	Dacca	1	...	...	3	...	1	1	...	2	...	...
20	Backergunge	1	...	...	3	...	1	1	...	...	...	...
21	Furreedpore	1	...	1	1	...	1	1	...	...	...	...
22	Mymensingh	1	...	1	3	...	1	1	...	...	...	...
	Presidency Division.											
23	Calcutta	...	...	...	...	...	...	...	...	1	...	...
24	Nuddea	1	...	...	3	...	1	1	...	...	...	...
25	24-Pergunnahs	(a) 2	...	3	2	...	1	1	1	2	1	3
26	Jessore	1	...	1	3	...	1	1	1	...	...	...
27	Moorshedabad	1	..	3	...	1	1	1	...	...	...	...
28	Khulna	...	1	...	2	...	1	1	...	1	...	..
	Patna Division.											
29	Patna	1	...	2	1	1	1	1	..	...	...	...
30	Gya	...	1	...	3	...	1	1	...	1	...	...
31	Chumparun	1	...	1	...	...	1	1	...	2	..	...
32	Sarun	...	1	...	2	...	1	1	...	...	...	...
33	Shahabad	1	...	2	1	...	1	2	...	...	...	...
34	Mozufferpore	1	...	...	2	...	1	1	...	...	...	...
35	Durbhunga	1	...	1	1	1	...	1	1	...	...	...
	Rajshahye Division.											
36	Rajshahye	1	...	...	2	...	1	1	...	...	...	...
37	Rungpore	1	...	...	3	...	1	1	...	1	...	...
38	Dinagepore	...	1	...	1	...	1	1	...	...	...	...
39	Jalpaiguri	...	1	...	...	...	1	1	...	1	...	...
40	Darjeeling	...	...	1	1	(b)2	1	1	(d)2	1	...	2
41	Pubna	1	...	1	...	...	1	1	...	...	...	...
42	Bogra	...	1	...	...	...	1	1	...	...	...	...
	Chota-Nagpore Division.											
43	Lohardugga	1	...	1	...	...	1	...	...	1	...	...
44	Hazaribagh	1	...	1	...	...	1	1	...	1	...	...
45	Manbhoom	1	...	...	1	...	1	1	...	...	...	...
46	Singhbhoom	...	1	...	...	...	1	1	...	...	...	...
	Total	34	11	28	62	6	45	45	8	28	5	16

(a) 1 Assistant Surgeon. (b) 1 Hospital Assistant. (c) Assistant Surgeon. (d) 1 Superintendent.

24.—MEDICAL—*contd.*

DISTRICTS.	MEDICAL COLLEGE AND SCHOOLS. — Medical Schools. — Establishment. (e) — Officers. — Superintendents.	Teachers.	Demonstrators & Assistants.	Establishment. — Chemical Assistants.	Anatomical Assistants.	Injectors and Taxidermists.	Clerks (below 200).	Servants.	LUNATIC ASYLUM. — Establishment. (f) — Officers. — Superintendents.	Deputy Superintendents.	Native Doctors.	Compounder and Dresser.	Clerks.	Overseers.	Matrons.	Guards.	Servants.
Cuttack	1	4	1	...	...	...	1	2	1	...	1	1	1	1	...	6	6
Dacca	1	4	2	1	1	1	1	5	1	...	1	...	1	1	...	33	17
Calcutta	1	11	2	...	1	1	4	12	...	...	...	...	...	...	...	...	...
24-Pergunnahs	...	...	...	...	...	...	...	...	2	2	2	...	2	1	2	...	109
Moorshedabad	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	...	34
Patna	1	3	2	1	1	1	1	11	...	...	1	...	1	1	1	...	46
Total	4	22	7	2	3	3	7	30	2	2	6	1	6	5	4	64	212

(e) Exclusive of Extra Establishment for Dissecting Season.

(f) Exclusive of Manufacturing Establishment 12 temporary.

NORTH-WESTERN PROVINCES AND OUDH.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1890-91.

Government of India Central Printing Office.—No. 625 C. G.—7-3-90.—100.

NORTH-WESTERN

CIVIL BUDGET ESTIMATE

General Abstract of

	Reference to Detailed Estimate.	Budget, 1890-91.				Revised, 1889-90.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REVENUE & RECEIPTS.										
CIVIL HEADS.										
I.—Land Revenue	6	4,55,52,000	1,28,93,000	31,000	5,84,76,000	4,53,89,000	1,30,06,000	31,000	5,84,26,000	1
II.—Opium	7	4,75,000	...	...	4,75,000	4,95,000	...	...	4,95,000	2
IV.—Stamps	7	16,87,000	50,63,000	...	67,50,000	17,13,000	51,37,000	...	68,50,000	3
V.—Excise	8	42,00,000	14,00,000	...	56,00,000	42,60,000	14,20,000	...	56,80,000	4
VI.—Provincial Rates	8	...	17,03,000	74,22,000	91,25,000	...	17,00,000	73,75,000	90,75,000	5
VIII.—Assessed Taxes	9	10,80,000	10,80,000	...	21,60,000	10,80,000	10,80,000	...	21,60,000	6
IX.—Forest	9	7,71,000	7,71,000	...	15,42,000	7,57,000	7,57,000	...	15,14,000	7
X.—Registration	12	1,88,000	1,87,000	...	3,75,000	1,93,000	1,92,000	...	3,85,000	8
XII.—Interest	12	...	1,45,000	22,000	1,67,000	...	1,17,000	21,000	1,38,000	9
XVIA.—Law and Justice—Courts of Law	12	...	5,10,000	...	5,10,000	...	5,15,000	...	5,15,000	10
XVIB.—Law and Justice—Jails	13	..	3,60,000	...	3,60,000	...	3,65,000	...	3,65,000	11
XVII.—Police	13	...	3,60,000	...	3,60,000	..	3,80,000	...	3,80,000	12
XIX.—Education	14	...	61,000	1,67,000	2,28,000	...	57,000	1,63,000	2,20,000	13
XX.—Medical	15	...	7,000	1,31,000	1,38,000	...	6,000	1,18,000	1,24,000	14
XXI.—Scientific and other Minor Departments	15	...	1,00,000	...	1,00,000	...	1,10,000	...	1,10,000	15
XXII.—Receipts in aid of Superannuation, &c.	16	1,33,000	26,000	...	1,59,000	1,33,000	27,000	...	1,60,000	16
XXIII.—Stationery and Printing	16	12,000	51,000	...	63,000	12,000	51,000	...	63,000	17
XXV.—Miscellaneous	17	6,000	2,27,000	1,39,000	3,72,000	5,000	2,90,000	1,44,000	4,39,000	18
XXIX.—Irrigation—Major Works: Direct Receipts	18	...	3,77,000	...	3,77,000	...	3,67,000	...	3,67,000	19
Portion of Land Revenue due to Irrigation	18	8,74,000	...	...	8,74,000	8,74,000	...	...	8,74,000	20
XXX.—Irrigation—Minor Works and Navigation	18	...	11,000	...	11,000	...	11,000	...	11,000	21
XXXII.—Civil Works	18	...	7,05,000	60,000	7,65,000	...	7,05,000	60,000	7,65,000	22
Total Civil Heads		5,49,78,000	2,60,37,000	79,72,000	8,89,87,000	5,49,11,000	2,62,93,000	79,12,000	8,91,16,000	23
DEPARTMENTAL HEADS.										
For Details, see separate Estimates.										
VIII.—Assessed Taxes		...	...	...	...	...	...	...	...	24
XIII.—Post Office		...	...	...	...	...	...	...	...	25
XXVI.—State Railways (Gross Receipts)		1,27,00,000	4,85,000	...	1,31,85,000	1,10,50,000	4,24,000	...	1,14,74,000	26
XXIX.—Irrigation—Major Works: Direct Receipts		75,000	44,49,000	...	45,24,000	80,000	43,44,000	...	44,24,000	27
XXX.—Irrigation—Minor Works and Navigation		...	1,40,000	...	1,40,000	...	1,40,000	...	1,40,000	28
XXXI.—Military Works		1,000	...	...	1,000	1,000	...	...	1,000	29
XXXII.—Civil Works		...	1,40,000	8,000	1,48,000	...	1,40,000	8,000	1,48,000	30
Total Departmental Heads		1,27,76,000	52,14,000	8,000	1,79,98,000	1,11,31,000	50,48,000	8,000	1,61,87,000	31
TOTAL REVENUE & RECEIPTS		6,77,54,000	3,12,51,000	79,80,000	10,69,85,000	6,60,42,000	3,13,41,000	79,20,000	[illegible]	32

(a) These totals do not include Departmental figures under Assessed Taxes and Post Office

Net Increase of Revenue and Receipts

FOR THE YEAR 1890-91.

REVENUE AND RECEIPTS.

No. of Item.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,47,94,000	1,28,01,000	31,000	5,76,26,000	4,14,76,161	1,50,35,211	...	5,65,11,372	50,000	...
2	4,35,000	...	...	4,35,000	4,44,266	...	...	4,44,266	...	20,000
3	16,50,000	49,50,000	...	66,00,000	16,52,475	49,57,426	...	66,09,901	...	1,00,000
4	42,37,000	14,13,000	...	56,50,000	42,12,894	14,04,297	...	56,17,191	...	80,000
5	...	16,81,000	72,54,000	89,35,000	...	16,57,392	49,72,056	66,29,448	50,000	...
6	10,70,000	10,70,000	...	21,40,000	10,83,528	10,83,528	...	21,67,056	...	...
7	7,07,000	7,07,000	...	14,14,000	7,31,401	7,31,401	...	14,62,802	28,000	...
8	1,85,000	1,85,000	...	3,70,000	1,89,843	1,89,844	...	3,79,687	...	10,000
9	...	1,17,000	23,000	1,40,000	...	98,576	19,980	1,18,556	29,000	...
10	...	5,10,000	...	5,10,000	...	5,04,891	...	5,04,891	...	5,000
11	...	3,51,000	...	3,51,000	...	3,50,674	...	3,50,674	...	5,000
12	...	3,71,000	...	3,71,000	...	3,59,009	...	3,59,009	...	20,000
13	...	49,000	1,54,000	2,03,000	...	55,741	1,47,893	2,03,634	8,000	...
14	...	6,000	1,18,000	1,24,000	...	6,195	1,13,462	1,19,657	14,000	...
15	...	88,000	1,000	89,000	...	1,03,294	416	1,03,710	...	10,000
16	1,30,000	25,000	...	1,55,000	1,31,817	25,004	...	1,56,821	...	1,000
17	11,000	51,000	...	62,000	1,752	51,093	...	52,845	...	...
18	7,000	2,00,000	1,46,000	3,53,000	27,677	2,77,547	1,44,928	4,50,152	...	67,000
19	...	3,79,000	...	3,79,000	...	3,78,709	...	3,78,709	10,000	...
20	8,74,000	...	...	8,74,000	8,74,133	...	...	8,74,133	...	...
21	...	11,000	...	11,000	...	12,037	...	12,037	...	...
22	...	7,10,000	55,000	7,65,000	...	7,01,930	59,136	7,61,066	...	...
23	5,41,00,000	2,56,75,000	77,82,000	8,75,57,000	5,08,25,947	2,79,83,799	54,57,871	8,42,67,617	1,89,000	3,18,000
24	...	...	...	...	58,552	...	...	58,552	...	...
25	...	...	...	...	17,42,296	...	...	17,42,296	...	...
26	1,24,47,000	3,70,000	...	1,28,17,000	28,82,456	3,47,777	...	32,30,233	17,11,000	...
27	72,000	42,28,000	...	43,00,000	71,772	41,64,362	...	42,36,134	1,00,000	...
28	...	1,49,000	...	1,49,000	...	1,47,943	...	1,47,943	...	...
29	1,000	...	...	1,000	424	...	...	424	...	...
30	...	1,71,000	11,000	1,82,000	—170	1,59,105	12,001	1,70,936	...	...
31	1,25,20,000	49,18,000	11,000	1,74,49,000	(a) 29,54,482	48,19,187	12,001	(a) 77,85,670	18,11,000	...
32	6,66,20,000	3,05,93,000	77,93,000	10,50,06,000	5,37,80,429	3,28,02,986	54,69,872	9,20,53,287	20,00,000	3,18,000
									16,82,000	

which are shown in the Estimates under "India—General."

in 1890-91, Rs. 16,82,000.

NORTH-WESTERN

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1890-91. Imperial.	Provincial.	Local.	Total.	Revised, 1889-90. Imperial.	Provincial.	Local.	Total.	No. of Item.
CIVIL HEADS.	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	19	71,000	98,000	5,000	1,74,000	1,03,000	1,08,000	4,000	2,15,000	1
2.—Assignments and Compensations	19	70,000	1,90,000	...	2,60,000	70,000	1,78,000	...	2,48,000	2
3.—Land Revenue	20	...	43,99,000	32,38,000	76,37,000	...	44,00,000	33,00,000	77,00,000	3
6.—Stamps	25	48,000	1,46,000	...	1,94,000	47,000	1,42,000	...	1,89,000	4
7.—Excise	26	90,000	30,000	...	1,20,000	94,000	31,000	..	1,25,000	5
8.—Provincial Rates	27	...	7,000	...	7,000	...	7,000	...	7,000	6
10.—Assessed Taxes	27	9,000	9,000	...	18,000	10,000	10,000	...	20,000	7
11.—Forest	27	4,82,000	4,82,000	...	9,64,000	4,98,000	4,97,000	...	9,95,000	8
12.—Registration	30	98,000	97,000	...	1,95,000	1,00,000	99,000	...	1,99,000	9
13.—Interest on Ordinary Debt	30	...	1,27,000	...	1,27,000	1,000	88,000	...	89,000	10
14.—Interest on other Obligations	30	30,000	...	...	30,000	30,000	...	...	30,000	11
15.—Post Office	31	...	...	1,86,000	1,86,000	...	...	1,83,000	1,83,000	12
18.—General Administration	31	2,80,000	12,96,000	79,000	15,95,000	2,07,000	12,98,000	77,000	15,82,000	13
19a.—Law and Justice—Courts of Law	36	...	42,45,000	...	42,45,000	...	42,40,000	...	42,40,000	14
19b.—Law and Justice—Jails	41	...	11,90,000	...	11,90,000	...	11,80,000	...	11,80,000	15
20.—Police	44	22,000	38,17,000	25,11,000	63,50,000	22,000	38,95,000	24,83,000	64,00,000	16
22.—Education	50	...	4,10,000	14,06,000	18,16,000	...	4,10,000	13,85,000	17,95,000	17
23.—Ecclesiastical	55	2,42,000	...	...	2,42,000	2,33,000	...	...	2,33,000	18
24.—Medical	56	...	6,32,000	4,80,000	11,12,000	...	6,25,000	4,70,000	10,95,000	19
25.—Political	61	1,37,000	9,000	...	1,46,000	1,34,000	4,000	...	1,38,000	20
26.—Scientific and other Minor Departments	63	81,000	1,82,000	5,000	2,68,000	1,000	1,74,000	3,000	1,78,000	21
27.—Territorial and Political Pensions	65	8,20,000	...	...	8,20,000	8,00,000	...	...	8,00,000	22
28.—Civil Furlough and Absentee Allowances	68	...	...	...	...	...	...	...	...	23
29.—Superannuation Allowances and Pensions	68	...	16,00,000	4,000	16,04,000	...	15,65,000	4,000	15,69,000	24
30.—Stationery and Printing	69	...	5,38,000	3,000	5,41,000	...	5,29,000	3,000	5,32,000	25
32.—Miscellaneous	71	40,000	1,31,000	23,000	1,94,000	40,000	1,33,000	21,000	1,94,000	26
42.—Irrigation—Major Works: Working Expenses	72	...	16,000	...	16,000	...	16,000	...	16,000	27
Interest on Debt	72	...	27,96,000	...	27,96,000	...	27,63,000	...	27,63,000	28
43.—Irrigation—Minor Works and Navigation	72	...	1,000	...	1,000	...	1,000	...	1,000	29
45.—Civil Works	73	...	2,18,000	6,06,000	8,24,000	...	2,05,000	5,88,000	7,93,000	30
		24,60,000	2,26,66,000	85,46,000	3,36,72,000	23,90,000	2,25,98,000	85,21,000	3,35,09,000	31
Add—Provincial and Local Surpluses		...	...	1,10,000	1,10,000	...	8,28,000	6,000	8,34,000	32
Deduct—Provincial and Local Deficits		...	*33,000*	...	*33,000*	...	...	...	...	33
Total Civil Heads		24,60,000	2,26,33,000	86,56,000	3,37,49,000	23,90,000	2,34,26,000	85,27,000	3,43,43,000	34
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
15.—Post Office		...	...	...	...	...	...	...	...	35
35.—Protective Works—Irrigation		26,000	...	...	26,000	27,000	...	...	27,000	36
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		...	...	...	...	...	40,000	...	40,000	37
38.—State Railways: Working Expenses		64,00,000	3,00,000	...	67,00,000	56,75,000	2,83,000	...	59,58,000	38
39.—Guaranteed Companies: Surplus Profits, &c.		62,000	...	...	62,000	64,000	...	...	64,000	39
40.—Subsidised Companies, Land, &c.		...	40,000	...	40,000	...	40,000	...	40,000	40
42.—Irrigation—Major Works: Working Expenses		1,01,000	22,53,000	...	23,54,000	1,52,000	22,54,000	...	24,06,000	41
43.—Irrigation—Minor Works and Navigation		6,000	2,63,000	...	2,69,000	6,000	2,16,000	...	2,22,000	42
44.—Military Works		10,000	...	...	10,000	22,000	...	...	22,000	43
45.—Civil Works		1,26,000	30,00,000	20,86,000	52,12,000	1,52,000	27,86,000	16,89,000	46,27,000	44
Total Departmental Heads		67,31,000	58,56,000	20,86,000	1,46,73,000	60,98,000	56,19,000	16,89,000	1,34,06,000	45
TOTAL EXPENDITURE		91,91,000	2,84,89,000	1,07,42,000	4,84,22,000	84,88,000	2,90,45,000	1,02,16,000	4,77,49,000	46

(a) These totals do not include Departmental figures under Post Office

Net Increase of Expenditure

The following is the estimated cost of collecting

Land Revenue . . 13·06 per cent.
Stamps . . . 2·874 „

FOR THE YEAR 1890-91.

OF EXPENDITURE.

No. of Item.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	69,000	96,000	5,000	1,70,000	65,244	89,511	3,929	1,58,684	...	41,000
2	70,000	1,78,000	...	2,48,000	65,558	1,78,822	...	2,44,380	12,000	...
3	...	44,29,000	33,57,000	77,86,000	...	76,31,228	20,000	76,51,228	...	63,000
4	48,000	1,44,000	...	1,92,000	44,364	1,33,092	...	1,77,436	5,000	...
5	86,000	29,000	...	1,15,000	85,940	28,647	...	1,14,587	...	5,000
6	...	7,000	...	7,000	...	6,719	...	6,719	...	...
7	9,000	9,000	...	18,000	8,823	8,822	...	17,645	...	2,000
8	4,41,000	4,41,000	...	8,82,000	4,21,433	4,21,433	...	8,42,866	...	31,000
9	95,000	95,000	...	1,90,000	97,193	97,192	...	1,94,385	..	4,000
10	...	95,000	...	95,000	13,258	72,744	...	86,002	38,000	...
11	8,000	...	...	8,000	13,204	...	...	13,204	...	...
12	...	...	1,85,000	1,85,000	...	...	1,79,454	1,79,454	3,000	...
13	2,56,000	12,90,000	78,000	16,04,000	2,23,791	13,02,790	86,604	16,13,185	13,000	...
14	...	42,25,000	...	42,25,000	...	42,21,815	...	42,21,815	5,000	.
15	...	11,31,000	...	11,31,000	...	11,13,571	...	11,13,571	10,000	...
16	27,000	38,93,000	24,90,000	64,10,000	18,476	37,75,742	24,75,903	62,70,121	...	50,000
17	...	4,04,000	14,07,000	18,11,000	...	3,91,125	13,83,172	17,74,297	21,000	...
18	2,50,000	...	...	2,50,000	2,33,015	...	...	2,33,015	9,000	..
19	...	6,31,000	4,79,000	11,10,000	...	5,93,996	4,64,627	10,58,623	17,000	...
20	1,27,000	11,000	...	1,38,000	1,12,692	6,768	...	1,19,460	8,000	...
21	1,000	1,79,000	4,000	1,84,000	728	1,74,348	4,039	1,79,115	90,000	...
22	8,60,000	...	...	8,60,000	8,34,357	...	...	8,34,357	20,000	...
23	...	...	...	...	4	...	...	4	...	...
24	...	14,96,000	4,000	15,00,000	...	14,90,896	3,829	14,94,725	35,000	...
25	...	5,30,000	3,000	5,33,000	...	5,21,243	1,756	5,22,999	9,000	...
26	42,000	1,41,000	25,000	2,08,000	37,050	1,39,562	20,534	1,97,146	...	...
27	...	16,000	...	16,000	277	18,367	...	18,644	...	...
28	...	27,72,000	...	27,72,000	...	27,42,155	...	27,42,155	33,000	...
29	...	1,000	...	1,000	...	840	...	840	...	...
30	...	2,31,000	79,000	3,10,000	...	2,04,770	70,885	2,75,655	31,000	...
31	23,69,000	2,24,74,000	81,16,000	3,29,59,000	22,75,407	2,53,66,198	47,14,732	3,23,56,337	3,59,000	1,96,000
32	...	2,12,000	...	2,12,000	...	4,59,486	11,999	4,71,485	..	7,24,000
33	...	...	...	...	...	...	...	...	33,000	...
34	23,69,000	2,26,86,000	81,16,000	3,31,71,000	22,75,407	2,58,25,684	47,26,731	3,28,27,822	3,26,000	9,20,000
35	...	...	...	...	11,98,872	...	...	11,98,872	...	..
36	27,000	...	...	27,000	32,784	...	...	32,784	...	1,000
37	...	1,00,000	...	1,00,000	...	1,83,697	...	1,83,697	...	40,000
38	71,23,000	2,65,000	...	73,88,000	12,63,442	2,47,455	...	15,10,897	7,42,000	...
39	60,000	...	...	60,000	1,06,988	...	...	1,06,988	...	2,000
40	...	40,000	...	40,000	...	40,000	...	40,000	...	...
41	1,55,000	22,59,000	...	24,14,000	2,74,568	21,94,831	...	24,69,399	...	52,000
42	6,000	2,13,000	...	2,19,000	4,750	1,51,076	...	1,55,826	47,000	...
43	20,000	...	...	20,000	66,366	...	..	66,366	...	12,000
44	1,60,000	25,43,000	21,64,000	48,67,000	1,16,681	25,73,471	23,29,913	50,20,065	5,85,000	...
45	75,51,000	54,20,000	21,64,000	1,51,35,000	(a) 18,65,579	53,90,530	23,29,913	(a) 95,86,022	13,74,000	1,07,000
46	99,20,000	2,81,06,000	1,02,80,000	4,83,06,000	41,40,986	3,12,16,214	70,56,644	4,24,13,844	17,00,000	10,27,000
									6,73,000	

which are shown in the Estimates under "India—General."

in 1890-91, Rs. 6,73,000.

the under-mentioned Revenues:—

Excise . . 2·143 per cent.

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1890-91.

I.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Shared.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue - - - -	5,84,22,000	5,83,80,000	5,75,76,000	5,64,59,586
Sale of Government Estates - - -	8,000	10,000	8,000	9,499
Sale-proceeds of Waste Lands, and Redemption of Land Tax - - - -	1,000	1,000	1,000	15,506
Miscellaneous - - - -	3,30,000	3,25,000	3,15,000	3,18,665
Total Shared -	5,87,61,000	5,87,16,000	5,79,00,000	5,68,03,256
Deduct—Provincial Share (one-fourth) (a) -	*1,23,35,000*	*1,24,53,000*	*1,22,32,000*	*1,44,52,962*
Imperial Share (three-fourths) (a) -	4,64,26,000	4,62,63,000	4,56,68,000	4,23,50,294
Deduct—XXIX, Irrigation—Major Works: Portion of Land Revenue due to Irrigation (*see* page 18) -	***8,74,000***	***8,74,000***	***8,74,000***	***8,74,133***
Total Imperial -	4,55,52,000	4,53,89,000	4,47,94,000	4,14,76,161
Provincial.				
Land Revenue—Provincial Share (transferred from above) - - - - -	1,23,35,000	1,24,53,000	1,22,32,000	1,44,52,962
Ordinary Revenue - - - -	4,70,000	4,65,000	4,80,000	4,63,611
Miscellaneous - - - -	88,000	88,000	89,000	1,18,638
Total Provincial -	1,28,93,000	1,30,06,000	1,28,01,000	1,50,35,211
Local.				
Miscellaneous - - - -	31,000	31,000	31,000	...
TOTAL -	5,84,76,000	5,84,26,000	5,76,26,000	5,65,11,372

(a) Includes transfers.

Details.

Ordinary Revenue.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Ordinary Revenue, Shared.	Rs.	Rs.	Rs.	Rs.
Fixed Collections - - - -	5,82,22,000	5,78,85,000	5,73,46,000	5,61,62,759
Fluctuating Collections - - -	45,000	50,000	55,000	50,529
Surplus Collections - - - -	70,000	3,50,000	90,000	1,47,733
Collections from Government Estates (other than Tarai, Bhabar and Dudhi) - - - -	85,000	95,000	85,000	98,565
Total Ordinary Revenue, Shared -	5,84,22,000	5,83,80,000	5,75,76,000	5,64,59,586
Ordinary Revenue, Provincial.				
Collections from Government Estates (Tarai, Bhabar and Dudhi) - - - - -	4,70,000	4,65,000	4,80,000	4,63,611
Total Ordinary Revenue -	5,88,92,000	5,88,45,000	5,80,56,000	5,69,23,197

I.—LAND REVENUE—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Miscellaneous.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS, SHARED.				
Revenue Record-Room Receipts.				
Mutation Fees - - - -	70,000	70,000	70,000	70,339
Mutation Fines - - - -	50,000	52,000	45,000	53,357
Sale of waste paper - - - -	4,000	4,000	5,000	3,607
Inspection Fees - - - -	...	...	...	98
Total Revenue Record-Room Receipts -	1,24,000	1,26,000	1,20,000	1,27,401
Miscellaneous Receipts.				
Malikana Revenue - - - -	1,83,000	1,78,000	1,72,000	1,70,171
Miscellaneous Receipts - - - -	23,000	21,000	23,000	21,093
Total Miscellaneous Receipts -	2,06,000	1,99,000	1,95,000	1,91,264
TOTAL MISCELLANEOUS, SHARED -	3,30,000	3,25,000	3,15,000	3,18,665
MISCELLANEOUS, PROVINCIAL.				
Water-mills Rent - - - -	14,000	14,000	14,000	13,370
Receipts from quarries and minor mineral products in Forests and lands not under the management of the Forest Department - - - -	74,000	74,000	75,000	74,974
Miscellaneous Receipts, Voluntary Contributions for the maintenance of Special Patwari Circles (*a*) -	...	...	...	7,567
Patwari Miscellaneous Receipts (*a*) - -	...	...	...	22,727
TOTAL MISCELLANEOUS, PROVINCIAL -	88,000	88,000	89,000	1,18,638
MISCELLANEOUS, LOCAL.				
Miscellaneous Receipts, Voluntary Contributions for the maintenance of Special Patwari Circles (*a*) -	8,000	8,000	8,000	...
Patwari Miscellaneous Receipts (*a*) - -	23,000	23,000	23,000	...
TOTAL MISCELLANEOUS, LOCAL -	31,000	31,000	31,000	...
Total Miscellaneous -	4,49,000	4,44,000	4,35,000	4,37,303

(*a*) Under the control of the Director of Land Records and Agriculture.

II.—OPIUM.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Cost Price of (Bengal) Opium sold in Excise Department (@ Rs. 7¼ *per seer*) - - -	4,75,000	4,95,000	4,35,000	4,44,266
TOTAL -	4,75,000	4,95,000	4,35,000	4,44,266

IV.—STAMPS. (*b*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs	Rs.	Rs.
Sale of General Stamps - - - -	16,38,000	16,40,000	16,10,000	16,28,761
Sale of Court-Fee Stamps - - -	50,85,000	51,78,000	49,65,000	49,51,314
Duty on Impressing Documents - - -	8,000	7,100	8,000	9,792
Fines and Penalties - - - -	14,000	12,000	14,000	11,832
Miscellaneous - - - -	5,000	12,900	3,000	8,202
TOTAL -	67,50,000	68,50,000	66,00,000	66,09,901
IMPERIAL SHARE — ONE-FOURTH -	16,87,000	17,13,000	16,50,000	16,52,475
PROVINCIAL SHARE — THREE-FOURTHS -	50,63,000	51,37,000	49,50,000	49,57,426

(*b*) Under the control of the Commissioner of Stamps.

IV.—STAMPS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques -	98,000	95,000	99,000	94,150
Bills of Exchange or Hoondies - -	1,00,000	1,00,000	1,00,000	1,02,863
Other General Stamps - - -	14,40,000	14,45,000	14,11,000	14,31,748
Total Sale of General Stamps -	16,38,000	16,40,000	16,10,000	16,28,761
Sale of Court-Fee Stamps—				
Court-fee Stamps - - - -	47,80,000	48,68,000	46,75,000	46,45,696
Stamps for Copies - - - -	3,05,000	3,10,000	2,90,000	3,05,618
Total Sale of Court-fee Stamps -	50,85,000	51,78,000	49,65,000	49,51,314
Duty on Impressing Documents—				
Duty on unstamped paper - - -	6,000	5,000	6,000	6,600
Duty on insufficiently stamped paper - -	2,000	2,000	2,000	1,823
Other Items - - - -	...	100	...	1,369
Total Duty on Impressing Documents -	8,000	7,100	8,000	9,792

V.—EXCISE. (*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—				
License Fees - - - -	19,00,000	19,35,000	19,81,000	19,58,862
Distillery Fees - - - -	1,100	1,000	1,100	4,924
Still-head Duty - - - -	21,30,000	21,00,000	21,48,000	21,30,546
Farm of Drugs - - - -	9,20,000	9,50,000	8,84,000	9,15,355
Rent of Toddy Trees - - -	72,000	70,000	1,06,000	58,790
Total License and Distillery Fees, &c. -	50,23,100	50,56,000	51,20,100	50,68,477
Gain on Sale Proceeds of Excise Opium (*Difference between selling price Rs. 16 and Rs. 7½ a seer, the latter being credited to "II—Opium"*) - -	5,68,000	6,05,000	5,25,000	5,36,252
Fines, Confiscations, and Miscellaneous - -	8,900	19,000	4,900	12,462
TOTAL -	56,00,000	56,80,000	56,50,000	56,17,191
IMPERIAL SHARE—THREE-FOURTHS -	42,00,000	42,60,000	42,37,000	42,12,894
PROVINCIAL SHARE—ONE-FOURTH -	14,00,000	14,20,000	14,13,000	14,04,297

(*a*) Under the control of the Commissioner of Excise.

VI.—PROVINCIAL RATES.

Provincial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands—Provincial—				
MARGIN CESS (OUDH) - - -	37,000	37,000	37,000	35,872
RATES AND CESSES ON LANDS—PROVINCIAL SHARE (transferred from page 9) - - - -	16,66,000	16,63,000	16,44,000	16,21,520
TOTAL PROVINCIAL -	17,03,000	17,00,000	16,81,000	16,57,392
Carried over -	17,03,000	17,00,000	16,81,000	16,57,392

VI.—PROVINCIAL RATES—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	17,03,000	17,00,000	16,81,000	16,57,392
SHARED.				
Rates and Cesses on Lands—				
Road Cess (N.-W. P. & Oudh) - -	1,94,000	1,94,000	1,94,000	1,88,896
School Cess (Oudh) - - -	1,46,000	1,47,000	1,47,000	1,43,489
Local Rate (N.-W. P. & Oudh) - -	55,23,000	55,15,000	54,38,000	53,64,191
District Post Cess (Oudh) - - -	37,000	37,000	37,000	35,872
Acreage Cess (N.-W. P.) - - -	4,28,000	4,27,000	4,27,000	4,24,376
Commuted Jaghirs (N.-W. P.) - -	1,15,000	1,15,000	1,15,000	1,14,085
Total Rates and Cesses on Lands, Shared -	64,43,000	64,35,000	63,58,000	62,70,909
PROVINCIAL SHARE -	16,66,000	16,63,000	16,44,000	16,21,520
LOCAL SHARE -	47,77,000	47,72,000	47,14,000	46,49,389
LOCAL.				
RATES AND CESSES ON LANDS—LOCAL SHARE TRANSFERRED FROM ABOVE - - - -	47,77,000	47,72,000	47,14,000	46,49,389
Rates and Cesses on Lands—Local—				
Village Watch Cess (Oudh) (*a*) - -	3,53,000	3,40,000	3,40,000	3,22,667
Patwari Rate (N.-W. P. & Oudh) (*b*) - -	22,92,000	22,63,000	22,00,000	...
TOTAL LOCAL -	74,22,000	73,75,000	72,54,000	49,72,056
TOTAL -	91,25,000	90,75,000	89,35,000	66,29,448

(*a*) Under the control of the Inspector General of Police.
(*b*) Ditto of the Director of Land Records and Agriculture.

VIII.—ASSESSED TAXES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Income Tax—	Rs.	Rs.	Rs.	Rs.
Deductions by Government from Salaries and Pensions - - - - -	2,72,000	2,70,000	2,70,000	2,71,105
Deductions by Government from Interest on Government Securities - - -	40,000	55,000	40,000	44,575
Ordinary Collections -	18,45,000	18,33,000	18,25,000	18,46,523
Penalties - - -	3,000	2,000	5,000	4,853
TOTAL -	21,60,000	21,60,000	21,40,000	21,67,056
IMPERIAL SHARE—ONE-HALF -	10,80,000	10,80,000	10,70,000	10,83,528
PROVINCIAL SHARE—ONE-HALF -	10,80,000	10,80,000	10,70,000	10,83,528

IX.—FOREST. (*c*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency - -	6,78,568	6,69,751	6,26,497	6,10,742
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers -	8,17,522	7,96,844	7,50,523	8,03,081
III.—Confiscated Drift and Waif Wood - -	20,545	20,625	17,180	19,389
IV.—Revenue from Forests not managed by Government - - - -	11,000	12,000	6,000	13,795
V.—Miscellaneous - - - -	14,365	14,780	13,800	15,795
TOTAL -	15,42,000	15,14,000	14,14,000	14,62,802
IMPERIAL SHARE—ONE-HALF -	7,71,000	7,57,000	7,07,000	7,31,401
PROVINCIAL SHARE—ONE-HALF -	7,71,000	7,57,000	7,07,000	7,31,401

(*c*) Under the control of the Secretary to Government, N.-W. P. and Oudh, Financial Department.

IX.—FOREST—

Details.	Budget Estimate, 1890-91.				Revised
	Central Circle.	School Circle.	Oudh Circle.	Total.	Central Circle.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency—					
(a) Timber - - -	3,700	1,88,585	2,94,480	4,86,765	2,200
(b) Firewood and Charcoal - -	45,000	40,463	59,455	1,44,918	45,350
(c) Bamboos - - -	4,700	...	...	4,700	5,020
(e) Grass and other Minor Produce -	600	...	41,585	42,185	565
Total Timber, &c., removed by Government Agency - -	54,000	2,29,048	3,95,520	6,78,568	53,135
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers—					
(a) Timber - - -	2,98,000	80,160	1,03,600	4,81,760	3,17,800
(b) Firewood and Charcoal - -	18,000	9,900	12,000	39,900	17,325
(c) Bamboos - - -	83,000	13,020	150	96,170	75,750
(d) Grazing and Fodder Grass -	28,500	21,942	47,300	97,742	28,640
(e) Other Minor Produce - -	42,500	16,850	42,600	1,01,950	40,715
Total Timber, &c., removed by Consumers, &c. -	4,70,000	1,41,872	2,05,650	8,17,522	4,80,230
III.—Confiscated Drift and Waif Wood -	1,100	7,150	12,295	20,545	1,180
IV.—Revenue from Forests not managed by Government—					
(a) Duty on Foreign Timber and other Forest Produce - -	...	11,000	...	11,000	...
(b) Revenue from shared and Private Forests - - -	...	...	...	...	...
Total Revenue from Forests not managed by Government - -	...	11,000	...	11,000	...
V.—Miscellaneous—					
(a) Fines and Forfeitures - -	1,100	50	535	1,685	750
(b) Refunds - - -	...	50	100	150	25
(c) Other Sources - -	1,800	2,330	8,400	12,530	2,520
Total Miscellaneous -	2,900	2,430	9,035	14,365	3,305

continued.

Estimate, 1889-90.			Budget Estimate, 1889-90.				Accounts, 1888-89.			
School Circle.	Oudh Circle.	Total.	Central Circle.	School Circle.	Oudh Circle.	Total.	Central Circle.	School Circle.	Oudh Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,03,452	2,74,907	4,80,559	7,300	1,84,484	2,59,457	4,51,241	1,169	1,98,588	2,77,022	4,76,779
33,744	63,928	1,43,022	40,300	35,853	58,625	1,34,778	45,088	40,107	32,988	1,18,183
...	...	5,020	5,400	...	...	5,400	3,914	1	...	3,915
1,000	39,585	41,150	400	...	34,678	35,078	497	95	11,273	11,865
2,38,196	3,78,420	6,69,751	53,400	2,20,337	3,52,760	6,26,497	50,668	2,38,791	3,21,283	6,10,742
82,426	70,800	4,71,026	2,69,300	81,000	66,100	4,16,400	3,10,872	57,780	1,03,161	4,71,813
8,800	12,100	38,225	17,650	9,100	11,600	38,350	16,665	11,510	8,392	36,567
14,020	100	89,870	91,000	12,020	...	1,03,020	82,759	12,438	186	95,383
21,618	46,300	96,558	25,550	20,618	46,100	92,268	27,881	28,664	46,182	1,02,727
18,350	42,100	1,01,165	39,100	15,885	45,500	1,00,485	39,385	17,718	39,488	96,591
1,45,214	1,71,400	7,96,844	4,42,600	1,38,623	1,69,300	7,50,523	4,77,562	1,28,110	1,97,409	8,03,081
7,150	12,295	20,625	1,200	7,100	8,880	17,180	1,376	7,425	10,588	19,389
12,000	...	12,000	...	6,000	...	6,000	...	13,777	...	13,777
...	...	...	...	...	...	...	...	18	...	18
12,000	...	12,000	...	6,000	...	6,000	...	13,795	...	13,795
60	535	1,355	860	60	610	1,530	1,052	31	917	2,000
100	100	225	...	50	100	150	118	48	106	272
2,480	8,200	13,200	1,940	1,830	8,350	12,120	2,056	2,116	9,351	13,523
2,640	8,835	14,780	2,800	1,940	9,060	13,800	3,226	2,195	10,374	15,795

X.—REGISTRATION. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents	2,47,000	2,56,000	2,46,000	2,50,037
Fees for Copies of Registered Documents	85,000	86,000	77,000	82,679
Miscellaneous	43,000	43,000	47,000	46,971
TOTAL	3,75,000	3,85,000	3,70,000	3,79,687
IMPERIAL SHARE—ONE-HALF	1,88,000	1,93,000	1,85,000	1,89,843
PROVINCIAL SHARE—ONE-HALF	1,87,000	1,92,000	1,85,000	1,89,844

(a) Under the control of the Inspector General of Registration.

XII.—INTEREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporation)	65,000	30,000	20,000	6,171
Interest on Loans to Landholders, and other Notabilities	3,000	8,000	8,000	11,042
Interest on Government Securities	6,000	6,000	6,000	4,949
Interest on Advances to Cultivators	39,000	39,000	43,000	37,788
Interest on Advances under Special Laws	31,000	33,000	39,600	38,332
Miscellaneous	1,000	1,000	400	294
TOTAL PROVINCIAL	1,45,000	1,17,000	1,17,000	98,576
LOCAL.				
Interest on Government Securities	22,000	21,000	23,000	19,980
TOTAL	1,67,000	1,38,000	1,40,000	1,18,556

DETAILS.

Interest on Government Securities.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
INTEREST ON GOVERNMENT SECURITIES, PROVINCIAL.				
Medical School—Agra (b)	300	300	300	287
Colleges and Schools (c)	5,500	5,500	5,500	4,477
Hospitals and Dispensaries (b)	200	200	200	185
TOTAL INTEREST ON GOVERNMENT SECURITIES, PROVINCIAL	6,000	6,000	6,000	4,949
INTEREST ON GOVERNMENT SECURITIES, LOCAL.				
Schools (c)	5,000	5,000	6,000	4,920
Dispensaries (b)	17,000	16,000	17,000	15,060
TOTAL INTEREST ON GOVERNMENT SECURITIES, LOCAL	22,000	21,000	23,000	19,980
Total Interest on Government Securities	28,000	27,000	29,000	24,929
Interest on Advances to Cultivators.				
On Advances to Cultivators	14,000	14,000	15,000	13,143
Do. under the Land Improvement Act	24,900	24,900	28,000	24,498
Do. to Tenants on Government Estates	100	100	...	147
Total Interest on Advances to Cultivators	39,000	39,000	43,000	37,788
Interest on Advances under Special Laws.				
On Loans under the Oudh Taluqdars Relief Act	21,000	23,000	26,000	27,836
On Advances under the Jhansi Encumbered Estates Act XVI of 1882	10,000	10,000	13,600	10,496
Total Interest on Advances under Special Laws	31,000	33,000	39,600	38,332

(b) Under the control of the Inspector General of Hospitals and Dispensaries.
(c) Under the control of the Director of Public Instruction.

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Sale Proceeds of Unclaimed and Escheated Property	20,000	18,000	20,000	15,855
Court Fees realised in Cash	1,98,000	2,05,000	1,92,000	1,92,703
General Fees, Fines, and Forfeitures	2,65,500	2,73,500	2,75,000	2,68,437
Pleadership Examination Fees (d)	10,000	5,000	8,000	10,601
Miscellaneous Fees and Fines	8,500	8,500	8,000	8,632
Miscellaneous	8,000	5,000	7,000	8,663
TOTAL	5,10,000	5,15,000	5,10,000	5,04,891

(d) Under the control of the High Court of Judicature.

XVIA.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Court Fees realised in Cash.	Rs.	Rs.	Rs.	Rs.
Process-servers' Fees	52,000	52,000	55,000	51,543
Amins' Fees (including Kurk Amins)	1,20,000	1,25,000	1,14,000	1,17,660
Recoveries on account of pauper suits	9,000	9,000	8,000	7,627
Other items including Fees for Sale of Revenue-paying Lands	17,000	19,000	15,000	15,873
Total Court Fees realised in Cash	1,98,000	2,05,000	1,92,000	1,92,703
General Fees, Fines, and Forfeitures.				
Fees of Subordinate Civil Courts	4,000	4,000	5,000	3,860
Magisterial Fines	2,56,000	2,64,000	2,65,000	2,58,909
Other Items	5,500	5,500	5,000	5,668
Total General Fees, &c.	2,65,500	2,73,500	2,75,000	2,68,437
Miscellaneous Fees and Fines.				
Fees received by Government Officers under Act XXVI of 1881 for performing duties as Notaries Public	200	200	...	128
Judicial Record-Room Receipts	7,600	7,600	7,000	7,971
Criminal Court Record-Room Receipts	700	700	1,000	533
Total Miscellaneous Fees and Fines	8,500	8,500	8,000	8,632

XVIB.—LAW AND JUSTICE—JAILS. (*a*)

Provincial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Jails—				
Hire of Convicts	58,000	53,000	50,000	87,928
Miscellaneous	2,000	2,000	1,000	1,498
Total Jails	60,000	55,000	51,000	89,426
Jail Manufactures—				
Sale Proceeds of Jail Manufactures	3,00,000	3,10,000	3,00,000	2,61,248
TOTAL	3,60,000	3,65,000	3,51,000	3,50,674

(*a*) Under the control of the Inspector General of Jails.

XVII.—POLICE.

Provincial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Police supplied to Municipal, Cantonment, and Town Funds(*b*)	60,000	69,700	74,800	69,966
Police supplied to Public Departments, Private Companies, and Persons (*b*)	23,000	23,000	25,000	22,076
Cash Receipts under the Arms Act	200	200	500	302
Fees, Fines, and Forfeitures	2,51,800	2,61,800	2,43,500	2,42,537
Superannuation Receipts (*b*)	5,000	5,000	5,700	4,820
Miscellaneous(*b*)	20,000	20,300	21,500	19,308
TOTAL	3,60,000	3,80,000	3,71,000	3,59,009

(*b*) Under the control of the Inspector General of Police.

Details.

Police supplied to Municipal, Cantonment, and Town Funds.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Contributions for Clothing	56,000	56,000	58,800	55,193
Other Receipts	4,000	13,700	16,000	14,773
Total Police supplied to Municipal, &c., Funds	60,000	69,700	74,800	69,966
Fees, Fines, and Forfeitures.				
Cattle Pounds—				
Fines on Stray Cattle	1,37,000	1,35,000	1,30,000	1,35,062
Sale of unclaimed or Stray Cattle	85,000	95,000	80,000	79,622
Sundry Receipts	12,800	12,800	12,500	11,818
Total Cattle Pounds	2,34,800	2,42,800	2,22,500	2,26,502
Stage Carriage Licenses	3,000	3,000	3,000	2,978
Other Fees, Fines, &c., including Infanticide Receipts	14,000	16,000	18,000	13,057
Total Fees, Fines, and Forfeitures	2,51,800	2,61,800	2,43,500	2,42,537

XVII.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Miscellaneous.	Rs.	Rs.	Rs.	Rs.
Receipts from other Departments for Rewards to Police (General Police)	11,000	11,200	10,500	9,984
Miscellaneous (General Police)	600	1,100	600	771
Other Miscellaneous Receipts	8,400	8,000	10,400	8,553
Total Miscellaneous	20,000	20,300	21,500	19,308

XIX.—EDUCATION. (*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General	21,500	16,000	14,700	14,442
Fees, Schools, General	9,000	8,500	8,000	7,906
Income from Endowments	1,000	600	900	600
Miscellaneous	29,500	31,900	25,400	32,793
Total Provincial	61,000	57,000	49,000	55,741
Local.				
Fees, Schools, General	1,33,600	1,33,000	1,12,400	1,16,294
Fees, Schools, Special	200	600	100	31
Contributions	20,200	15,300	25,500	14,958
Miscellaneous	13,000	14,100	16,000	16,610
Total Local	1,67,000	1,63,000	1,54,000	1,47,893
TOTAL	2,28,000	2,20,000	2,03,000	2,03,634

(*a*) Under the control of the Director of Public Instruction.

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Fees, Schools, General.	Rs.	Rs.	Rs.	Rs.
Fees, Schools, General, Provincial.				
Secondary Schools	9,000	8,500	8,000	7,906
Fees, Schools, General, Local.				
Secondary Schools	1,15,700	1,15,000	1,01,900	1,06,385
Primary Schools	17,900	18,000	10,500	9,909
Total Fees, Schools, General, Local	1,33,600	1,33,000	1,12,400	1,16,294
Total Fees, Schools, General	1,42,600	1,41,500	1,20,400	1,24,200
Miscellaneous.				
Miscellaneous, Provincial.				
Sale Proceeds of Books—				
Sold by Educational Officers (Oudh)	...	...	...	148
Miscellaneous—				
Middle Class Examination Fees	26,600	30,000	23,000	26,852
Miscellaneous	2,900	1,900	2,400	5,793
	29,500	31,900	25,400	32,645
Total Miscellaneous, Provincial	29,500	31,900	25,400	32,793
Miscellaneous, Local.				
Sale Proceeds of Books—				
Sale of Books ((District Boards)	4,000	3,000	1,000	3,185
Sale of Books (Oudh Depôts)	6,000	6,700	9,000	5,181
	10,000	9,700	10,000	8,366
Miscellaneous—				
Contributions from Low School Teachers in Oudh (Local Rate)	1,000	2,000	1,000	2,474
Other items	2,000	2,400	5,000	5,770
	3,000	4,400	6,000	8,244
Total Miscellaneous, Local	13,000	14,100	16,000	16,610
Total Miscellaneous	42,500	46,000	41,400	49,403
Contributions.				
Subscriptions from private persons (School and Local Rate)	5,300	5,300	5,300	5,799
Contribution from Local Funds, Municipal (School and Local Rate)	14,900	10,000	20,200	9,159
Total Contributions	20,200	15,300	25,500	14,958

XX.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Hospital Receipts	200	300	500	171
Lunatic Asylum Receipts	5,000	4,300	4,000	4,270
Contributions	860	800	860	839
Miscellaneous	940	600	640	915
Total Provincial	7,000	6,000	6,000	6,195
Local.				
Hospital Receipts	200	250	150	146
Medicines sold by Civil Surgeons	200	250	250	106
Income from Endowments	3,700	4,500	3,700	1,902
Contributions	1,22,000	1,06,400	1,08,700	1,05,372
Miscellaneous	4,900	6,600	5,200	5,936
Total Local	1,31,000	1,18,000	1,18,000	1,13,462
TOTAL	1,38,000	1,24,000	1,24,000	1,19,657

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Hospital Receipts.	Rs.	Rs.	Rs.	Rs.
Hospital Receipts, Provincial. (*a*)				
Receipts from Patients (Allahabad and Rurki)	200	300	500	171
Hospital Receipts, Local	200	250	150	146
Total Hospital Receipts	400	550	650	317
Contributions.				
Contributions, Provincial.				
Subscriptions from private persons (Allahabad and Rurki) (*a*)	620	560	620	599
Contributions from Municipalities (Allahabad and Rurki)	240	240	240	240
Total Contributions, Provincial	860	800	860	839
Contributions, Local.				
Subscriptions from private persons (*a*)	70,000	63,000	68,000	63,293
Contributions from Municipalities (*a*)	37,000	37,400	38,000	36,068
Contributions from Town Funds	3,000	3,000		3,561
Contributions from private persons for Vaccination (*b*)	3,000	3,000	2,700	2,450
Contributions from Towns and other Local Bodies for Vaccination	9,000	...	...	...
Total Contributions, Local	1,22,000	1,06,400	1,08,700	1,05,372
Total Contributions	1,22,860	1,07,200	1,09,560	1,06,211
Miscellaneous.				
Miscellaneous, Provincial	940	600	640	915
Miscellaneous, Local.				
Sanitation and Vaccination Receipts (*b*)	1,000	600	300	1,175
Other Receipts (*a*)	3,900	6,000	4,900	4,761
Total Miscellaneous, Local	4,900	6,600	5,200	5,936
Total Miscellaneous	5,840	7,200	5,840	6,851
Medicines sold by Civil Surgeons.				
Sold by Civil Surgeons (*a*)	100	240	150	87
Sold by Officers other than Civil Surgeons	100	10	100	19
Total Medicines sold by Civil Surgeons	200	250	250	106

(*a*) Under the control of the Inspector General of Hospitals and Dispensaries.
(*b*) Under the control of the Superintendent General of Vaccination.

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts	33,000	35,000	27,600	35,426
Veterinary Receipts	300	300	500	517
Receipts on account of Experimental Cultivation	18,000	18,000	17,000	13,029
Receipts on account of Public Exhibitions and Fairs	45,700	53,500	40,000	50,987
Examination Fees	100	300	100	80
Miscellaneous	2,800	2,800	2,800	3,255
Add—For rounding	100	100	...	...
Total Provincial	1,00,000	1,10,000	88,000	1,03,294
Local.				
Inland Labour Transport Fees	100	100	500	4
Miscellaneous	...	...	500	1
Deduct—For rounding	*100*	*100*	...	...
Total Local	...	...	1,000	416
TOTAL	1,00,000	1,10,000	89,000	1,03,710

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Botanical and other Public Garden Receipts.	Rs.	Rs.	Rs.	Rs.
Horticultural Garden, Lucknow (Margin) (*a*) -	13,000	14,000	10,500	13,736
Botanical Gardens (Saharanpur and Dehra-Dun) (*a*) -	16,000	18,000	13,000	16,500
Memorial Garden (Cawnpore) - - -	100	3,000	100	5,190
Other Garden Receipts - - -	3,900		4,000	
Total Botanical and other Public Garden Receipts - - -	33,000	35,000	27,600	35,426
Veterinary Receipts.				
Bull and Stallion Receipts - - -	300	300	500	517
Receipts on account of Experimental Cultivation. (*a*)				
Experimental Farm Receipts - - -	3,500	2,500	3,500	3,269
Workshop and Well Experiment Receipts - -	5,000	3,200	5,000	4,703
Tobacco Farm Receipts - - -	6,500	9,800	6,500	3,250
Demonstration Farm Receipts - - -	...	...	...	64
Tea Shop Receipts - - - -	300	100	500	132
Reclamation of Waste Lands - - -	1,500	1,400	1,500	1,611
Kumaun Orchard Receipts - - -	1,200	1,000	...	...
Total Receipts on account of Experimental Cultivation - - -	18,000	18,000	17,000	13,029
Miscellaneous.				
MISCELLANEOUS, PROVINCIAL.				
Agricultural Department (*a*) - - -	900	900	2,400	1,338
Museum Receipts (*a*) - - - -	1,700	1,700		1,764
Other Receipts - - - -	200	200	400	153
TOTAL MISCELLANEOUS, PROVINCIAL -	2,800	2,800	2,800	3,255
MISCELLANEOUS, LOCAL.				
Agricultural Department (*a*) - - -	...	...	500	11
Total Miscellaneous -	2,800	2,800	3,300	3,266

(*a*) Under the control of the Director of Land Records and Agriculture.

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service Family Pension Regulations - -	10,000	10,000	8,000	9,074
Subscriptions to the Bengal Civil Fund—				
Ordinary - - - - - - - - -	70,400	71,000	68,000	70,458
Additional - - - - - - - - -	50,000	50,000	51,700	50,115
Total Subscriptions to the Bengal Civil Fund -	1,20,400	1,21,000	1,19,700	1,20,573
Contributions for Pensions and Gratuities -	2,600	2,000	2,300	2,170
TOTAL IMPERIAL -	1,33,000	1,33,000	1,30,000	1,31,817
PROVINCIAL.				
Family Subscriptions of Native Members of the Covenanted Civil Service - - -	400	700	300	178
Contributions for Pensions and Gratuities -	25,400	24,500	24,500	24,577
Miscellaneous - - - - -	200	1,800	200	249
TOTAL PROVINCIAL -	26,000	27,000	25,000	25,004
TOTAL -	1,59,000	1,60,000	1,55,000	1,56,821

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts—				
Cost of Stationery supplied from Stationery Office to Government Officers on cash payment -	1,300	1,300	10,000	1,002
Do. do. to Corporate Bodies and Courts of Wards - - -	200	200		250
Do. do. to State Railways -	10,000	10,000		160
Sales of Gazettes and other Publications - -	500	500	1,000	340
TOTAL IMPERIAL -	12,000	12,000	11,000	1,752
Carried over .	12,000	12,000	11,000	1,752

XXIII.—STATIONERY AND PRINTING—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	12,000	12,000	11,000	1,752
PROVINCIAL.				
Stationery Receipts - - -	100	...	1,000	39
Sales of Gazettes and other Publications—(*a*)				
Indian Law Reports - - -	3,900	4,000	4,000	...(*c*)
Gazettes and other Publications - -	33,000	34,000	33,000	32,086
Total Sales of Gazettes, &c. -	36,900	38,000	37,000	32,086
Other Press Receipts—				
Sale Proceeds of Mis. Stock of Govt. Book Depôt (*a*)	4,500	4,300	4,000	(*c*) 8,939
Jail Press Receipts (*b*) - - -	1,000	700	3,000	414
Other Receipts (*a*) - - -	8,500	8,000	6,000	9,615
Total other Press Receipts -	14,000	13,000	13,000	18,968
TOTAL PROVINCIAL .	51,000	51,000	51,000	51,093
TOTAL -	63,000	63,000	62,000	52,845

(*a*) Under the control of the Superintendent, Government Press.
(*b*) Under the control of the Inspector General of Jails.
(*c*) Rs. 4,202 realised from sales of Indian Law Reports is included under "Other Press Receipts."

XXV.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Premium on Bills - - - -	5,000	4,000	6,000	4,311
Unclaimed Bills of Exchange of more than three years' standing - - - -	400	100	300	124
Recovery of Insurance and other Charges on English Stores - - - - -	600	900	700	1,680
Extraordinary items - - - -	...	...	...	21,562
TOTAL IMPERIAL -	6,000	5,000	7,000	27,677
PROVINCIAL.				
Unclaimed Deposits - - - -	60,000	65,000	40,000	1,02,907
Treasure Trove - - - -	1,000	1,000	600	1,114
Sale of Old Stores and Materials - -	4,000	4,000	5,000	4,288
Sales of Land and Houses, &c. (Nazul) - -	20,000	78,000	11,000	22,673
Contributions - - - -	7,500	7,500	7,500	7,500
Rents - - - - -	1,12,300	1,12,300	1,09,000	1,12,376
Miscellaneous Fees, Fines, and Forfeitures -	900	1,100	1,000	756
Miscellaneous - - - -	21,300	21,100	25,900	25,933
TOTAL PROVINCIAL -	2,27,000	2,90,000	2,00,000	2,77,547
LOCAL.				
Contributions - - - -	1,05,000	1,10,000	1,10,000	1,11,050
Rents - - - - -	33,000	33,000	35,000	32,748
Miscellaneous - - - -	1,000	1,000	1,000	1,130
TOTAL LOCAL -	1,39,000	1,44,000	1,46,000	1,44,928
TOTAL -	3,72,000	4,39,000	3,53,000	4,50,152

DETAILS.

Recovery of Insurance and other Charges on English Stores.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Agency and Departmental Charges on stores supplied to Native States, &c.	200	300	...	...
One per cent. chargeable on stores for Provincial and Local Funds, Native States, &c.* - -	400	600	700	1,680
Total Recovery of Insurance, &c. -	600	900	700	1,680
Contributions.				
CONTRIBUTIONS, PROVINCIAL.				
Contribution from the Maharaja of Benares -	7,500	7,500	7,500	7,500
CONTRIBUTIONS, LOCAL.				
From Municipalities to District Boards, &c. -	1,05,000	1,10,000	1,10,000	1,11,050
Total Contributions -	1,12,500	1,17,500	1,17,500	1,18,550
Rents.				
RENTS, PROVINCIAL.				
Rent of Lands and Houses (Nazul) - -	1,02,000	1,02,000	1,00,000	1,02,364
Rent of Military Paraos and Encamping Grounds (Ferry)	9,500	9,200	8,000	9,750
Rent of Travellers' Rest-houses (Ferry) - -	500	800	500	...
Rent of Lands for Viceroy's stable at Dehra Dun -	300	300	500	262
TOTAL RENTS, PROVINCIAL -	1,12,300	1,12,300	1,09,000	1,12,376
RENTS, LOCAL.				
Rent of Sarais - - - -	5,200	5,500	5,000	5,196
Do. of Rest-houses, Paraos, and Encamping Grounds	27,800	27,500	30,000	27,552
TOTAL RENTS, LOCAL -	33,000	33,000	35,000	32,748
Total Rents -	1,45,300	1,45,300	1,44,000	1,45,124

XXV.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Miscellaneous Fees, Fines, and Forfeitures.	Rs.	Rs.	Rs.	Rs.
Marriage and Burial Fees - - -	500	700	500	409
Fees for Registering Copyrights - - -	300	300	300	320
Other items - - - -	100	100	200	27
Total Miscellaneous Fees, &c. -	900	1,100	1,000	756
Miscellaneous.				
MISCELLANEOUS, PROVINCIAL.				
Cash Recoveries of Service Payments in previous years	1,000	1,000	1,000	1,885
Recoveries on account of Law Charges other than those in pauper suits - - - -	300	100	500	10
Sundry Receipts (Nazul) - - -	17,000	17,000	20,000	16,311
Ditto (Ferry) - - -	2,000	2,000	3,400	1,706
Other items - - - -	1,000	1,000	1,000	6,021
TOTAL MISCELLANEOUS, PROVINCIAL -	21,300	21,100	25,900	25,933
MISCELLANEOUS, LOCAL.				
Sundry Receipts (Local Rate) - - -	1,000	1,000	1,000	1,013
Ditto (Village Chaukidari) - -	...	...	...	117
TOTAL MISCELLANEOUS, LOCAL -	1,000	1,000	1,000	1,130
Total Miscellaneous -	22,300	22,100	26,900	27,063

XXIX.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Portion of Land Revenue due to Irrigation (Transferred from "I.—Land Revenue", page 6) -	8,74,000	8,74,000	8,74,000	8,74,133
PROVINCIAL.				
Direct Receipts—				
Owners' rate on Irrigated Villages - -	3,77,000	3,67,000	3,79,000	3,78,709
TOTAL -	12,51,000	12,41,000	12,53,000	12,52,842

XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers - - -	11,000	11,000	11,000	12,037
TOTAL -	11,000	11,000	11,000	12,037

XXXII.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers—				
Tolls (Ferry) - - - -	6,79,000	6,79,000	6,85,000	6,75,548
Miscellaneous (Ferry) - - -	1,000	1,000	2,000	1,120
Miscellaneous (Nazul) - - -	22,000	22,000	20,000	22,110
Other Receipts including Cemetery Receipts -	3,000	3,000	3,000	3,152
Total In Charge of Civil Officers, Provincial -	7,05,000	7,05,000	7,10,000	7,01,930
LOCAL.				
In Charge of Civil Officers—				
Arboriculture Receipts (Local Rate) (*a*) - -	45,000	42,000	39,000	46,803
Miscellaneous (Local Rate) - - -	2,000	6,000	2,000	108
Toll on Steamers—(Ganges River Toll) -	13,000	12,000	14,000	12,225
Total In Charge of Civil Officers, Local -	60,000	60,000	55,000	59,136
TOTAL -	7,65,000	7,65,000	7,65,000	7,61,066

(*a*) Under the control of the Director of Land Records and Agriculture.

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1890-91.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Revenue Refunds - - - -	71,000	1,03,000	69,000	65,244
Provincial.				
Revenue Refunds - - - -	98,000	1,08,000	96,000	89,511
Local.				
Revenue Refunds - - - -	5,000	4,000	5,000	3,929
TOTAL -	1,74,000	2,15,000	1,70,000	1,58,684

Details.

Revenue Refunds.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Divided Heads.	Rs.	Rs.	Rs.	Rs.
Land Revenue - - - -	35,000	53,500	35,000	33,618
Stamps: Re-trial - - - -	6,000	6,000	7,000	5,704
Stamps: Spoilt Stamp Paper - - -	42,000	42,000	40,000	35,467
Stamps: Court-Fee Stamps - - -	40,000	45,000	37,000	40,838
Stamps: Miscellaneous - - -	4,000	3,500	4,000	3,044
Excise - - - - -	7,000	33,000	5,000	6,163
Assessed Taxes - - - -	27,000	21,500	32,000	26,468
Forest - - - - -	5,000	5,000	2,000	1,677
Registration - - - -	1,000	500	1,000	144
Total Divided Heads -	1,67,000	2,10,000	1,63,000	1,53,123
Imperial.				
Imperial Share of Divided Heads - -	71,000	1,03,000	69,000	65,244
Provincial.				
Provincial Share of Divided Heads - -	96,000	1,07,000	94,000	87,879
Land Revenue - - - -	2,000	1,000	2,000	1,628
Provincial Rates - . -	...	...	...	4
Total Provincial -	98,000	1,08,000	96,000	89,511
Local Heads.				
Provincial Rates - - - -	5,000	4,000	5,000	3,929

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Pensions in lieu of Resumed Lands - -	30,000	30,000	35,000	31,988
Compensations - - - -	40,000	40,000	35,000	33,570
Total Imperial -	70,000	70.000	70,000	65,558
Provincial.				
Malikana - - - - -	1,90,000	1,78,000	1,78,000	1,78,822
TOTAL -	2,60,000	2,48,000	2,48,000	2,44,380

Details.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Pensions in lieu of Resumed Lands.	Rs.	Rs.	Rs.	Rs.
Not exceeding Rs. 5,000 per annum - -	30,000	30,000	35,000	31,088
Compensations.				
Exceeding Rs. 5,000 per annum— Rajah Mahendra Sing - - -	24,100	24,100	24,100	24,905
Not exceeding Rs. 5,000 per annum - -	15,900	15,900	10,900	8,665
Total Compensations -	40,000	40,000	35,000	33,570

3.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Charges of District Administration - -	35,60,000	35,27,000	34,56,000	66,17,683
Management of Government Estates - -	1,80,000	1,70,000	1,74,000	1,73,949
Charges on account of Land Revenue Collections -	6,000	6,000	6,000	5,165
Survey and Settlement - - -	4,89,000	5,40,000	6,35,000	6,62,328
Land Records and Agriculture - -	52,000	51,000	54,000	64,053
Charges on account of Encumbered Estates -	11,000	7,000	1,000	7,699
Compensation Pay of Covenanted Civil Servants, N.-W. P. - - - -	...	...	...	1,475
Allowances to District and Village Officers -	1,01,000	99,000	1,03,000	98,876
Total Provincial -	43,99,000	44,00,000	44,29,000	76,31,228
Local.				
Charges of District Administration - -	32,18,000	32,80,000	33,37,000	...(a)
Land Records and Agriculture - -	20,000	20,000	20,000	20,000
Total Local -	32,38,000	33,00,000	33,57,000	20,000
TOTAL -	76,37,000	77,00,000	77,86,000	76,51,228

(a) Shown as Provincial Charges.

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Charges of District Administration.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		General Establishment. *Salaries.*				
		Collectors and Magistrates—				
22	22	I Grade (2,250)[4] - -	5,70,240	10,50,000	5,70,240	10,60,072
8	8	II „ (1,833-5-4)[4] - -	1,68,960		1,68,960	
		Joint Magistrates and Deputy Collectors—				
19	19	I Grade (1,000)[4] - -	2,18,880	2,36,000	2,18,880	2,48,619
15	15	II „ (700)[4] - -	1,20,960		1,20,960	
		Assistant Magistrates and Collectors—				
48	48	I Grade (500)[4] - -	2,76,480	1,80,000	2,76,480	1,79,315
3	3	II „ (450)[4] - -	15,552		15,552	
9	9	III „ (200 to 400)[4] - -	35,781		35,781	
		Deputy Commissioners—				
4	4	I Grade (1,833-5-4) - -	88,000	(a)	88,000	(a)
6	6	II „ (1,666-10-8) - -	1,20,000		1,20,000	
5	5	III „ (1,333-5-4)[4] - -	76,800		76,800	
		Assistant Commissioners—				
10	10	I Grade (800 to 1,000)[4] -	96,096		96,096	
10	10	II „ (650 to 700)[4] - -	80,064		80,064	
18	18	III „ (200 to 500)[4] - -	87,840		87,840	
		Deputy Collector, Oudh—				
7	7	I Grade (250) - -	21,000	1,76,000	21,000	1,71,698
7	7	II „ (300) - -	25,200		25,200	
5	5	III „ (400) - -	24,000		24,000	
4	4	IV „ (500) - -	24,000		24,000	
2	2	V „ (600) - -	14,400		14,400	
2	2	VI „ (700) - -	16,800		16,800	
			20,81,053		20,81,053	
		Deduct—Probable Savings -	*4,21,053*		*3,87,053*	
		Deduct—Moiety of Salaries transferred to "19A—Law and Justice," Courts of Law, Criminal Courts (page 40) - -	16,60,000	16,42,000	16,94,000	16,59,704
			8,30,000	*8,21,000*	*8,47,000*	*8,29,852*
			8,30,000	8,21,000	8,47,000	8,29,852
		Moiety of Deputation Allowances not caused by absence of Officers - -	...	...	3,000	...
			8,30,000	8,21,000	8,50,000	8,29,852
		N.-W. P. Deputy Collectors—				
11	11	I Grade (250) - -	33,000	4,90,000	33,000	4,99,206
19	19	II „ (300) - -	68,400		68,400	
24	24	III „ (400) - -	1,15,200		1,15,200	
15	15	IV „ (500) - -	90,000		90,000	
6	6	V „ (600) - -	43,200		43,200	
2	2	VI „ (700) - -	16,800		16,800	
3	3	VII „ (800) - -	28,800		28,800	
			12,25,400		12,45,400	
		Lump Addition - - -	1,04,600		84,600	
		Total Salaries -	13,30,000	13,11,000	13,30,000	13,29,058
		Carried over -	13,30,000	13,11,000	13,30,000	13,29,058

(a) Included in the amounts shown against Collectors and Assistant Collectors.

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Charges of District Administration— *continued.*	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENT—Brought forward	13,30,000	13,11,000	13,30,000	13,29,058
		Establishment.				
10	10	Clerks (200 and over) - -	24,000	5,95,000	24,000	6,06,849
1,014	1,017	Clerks (less than 200) - -	5,73,000		5,73,000	
688	688	Servants - - -	44,300	44,000	44,300	44,098
		Temporary Establishment - -	4,700	7,000	8,700	16,358
		Establishment of Provincial Funds—Collector's Office (Nazul) -	4,000	4,000	4,000	4,049
		Total Establishment -	6,50,000	6,50,000	6,54,000	6,71,354
		Allowances.				
		Travelling and Tentage Allowance of Officers -	54,000	60,000	51,000	53,755
		Ditto ditto of Establishment-	18,000	18,000	19,000	17,286
		Total Allowances -	72,000	78,000	70,000	71,041
		Supplies and Services.				
		Petty Construction and Repairs - -	1,000	1,000	1,000	611
		Law Charges - - - -	7,000	7,000	8,000	4,935
		Purchase of Tents - - - -	7,000	7,500	10,000	6,734
		Charges for Remittance of Treasure within the District - - - -	8,000	8,500	7,500	8,327
		Stone Quarry Charges (Mirzapur) - -	15,000	15,000	18,000	15,555
		Total Supplies and Services -	38,000	39,000	44,500	36,162
		Contingencies.				
		Clothing of Peons - - - -	...	1,000	880	...
		Purchase of Record Racks - - -	400	50	500	...
		Ditto of Books - - -	100	50	100	19
		Rents - - - -	2,000	1,900	2,000	2,882
		Miscellaneous Office Expenses (Contract)—(*a*)				
		Postage Charges - - - -	56,000	56,000	55,000	55,273
		Telegram Charges - - - -	4,000	3,500	5,000	2,710
		Rates and Taxes - - - -	100	300	...	109
		Hot and Cold Weather Charges - -	11,500	11,500	11,700	11,902
		Extra Tour Establishment - - -	4,000	4,500	4,200	3,568
		Carriage of Tents and Records - -	16,000	16,000	16,000	15,391
		Repairs of Tents - - -	3,300	3,600	3,000	3,181
		Purchase and Repair of Furniture - -	10,500	10,500	9,000	12,203
		Tahsili fixed Contingencies - - -	29,000	29 000	28,500	28,682
		Process Serving Contingencies - -	100	100	200	130
		Carriage of Stationery - - -	1,500	1,600	1,500	1,279
		Cloth for Bastahs - - -	2,000	1,400	2,400	1,436
		Other petty Contingencies and Office Expenses -	10,000	10,000	13,000	10,171
		Contingencies of Collector's Office (Nazul) -	300	300	220	272
		Total Contingencies -	1,50,800	1,51,300	1,53,200	1,49,208
		TOTAL GENERAL ESTABLISHMENT -	22,40,800	22,29,300	22,51,700	22,56,823
		CHARGES ON ACCOUNT OF COLLECTION FROM DEFAULTING SUB-PROPRIETORS.				
		Establishment - - -	1,900	1,450	1,900	1,234
		Contingencies - - - -	100	50	100	22
		TOTAL CHARGES ON ACCOUNT OF COLLECTION, &c. -	2,000	1,500	2,000	1,256
		SUB-DIVISIONAL ESTABLISHMENT.				
		Salaries.				
		Tahsildars—				
32	32	I Grade (250) - -	96,000		96,000	
47	47	II " (200) - -	1,12,800		1,12,800	
65	65	III " (175) - -	1,36,500		1,36,500	
73(*b*)	73(*b*)	IV " (150) - -	1,31 400		1,31,400	
		Total Salaries -	4,76,700	4,50,000	4,76,700	4,51,496
		Establishment.				
983	982	Clerks of Tahsildars (below 200) -	2,90,000	2,84,000	3,00,740	3,94,037
4,688	4,741	Servants of Tahsildars - -	2,96,000	2,90,000	2,94,672	2,97,557
		Temporary Establishment - -	30,000	30,000	23,300	18,624
		Total Establishment -	6,16,000	6,04,000	6,18,712	7,10,218
			10,92,700		10,95,412	
		Deduct—Probable Savings - -	*22,700*		*20,412*	
		TOTAL SUB-DIVISIONAL ESTABLISHMENT -	10,70,000	10,54,000	10,75,000	11,61,714
		Carried over -	33,12,800	32,84,800	33,28,700	34,19,793

(*a*) Includes charges of Sub-Divisional Establishment.
(*b*) Includes two Naib-Tehsildars in charge.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Charges of District Administration—*contd.* Brought forward -	33,12,800	32,84,800	33,28,700	34,19,793
PROCESS SERVING ESTABLISHMENT.				
Establishment.				
Writers - - - -	2,400	2,400	2,400	2,107
Process-servers - - - -	30,600	30,600	30,600	27,392
Total Establishment -	33,000	33,000	33,000	29,499
Contingencies.				
Postage Charges - - - -	200	200	300	229
TOTAL PROCESS SERVING ESTABLISHMENT -	33,200	33,200	33,300	29,728
REVENUE RECORD ROOM (OR COPY MAKING) ESTABLISHMENT.				
Establishment.				
Translators - - - -	1,000	500	700	241
Copyists - - - -	60,000	58,000	59,500	55,429
Arrangers and Weeders - - -	30,000	28,500	30,000	27,064
Servants - - - -	300	300	300	...
Total Establishment -	91,300	87,300	90,500	82,734
Contingencies.				
Miscellaneous (contract) - - -	4,700	4,700	3,500	4,639
TOTAL REVENUE RECORD ROOM ESTABLISHMENT -	96,000	92,000	94,000	87,373
KANUNGO ESTABLISHMENT, (*a*) PROVINCIAL.				
Establishment.				
424 Registrar, Kanungo, and Assistants -	1,16,000	1,15,000	Included under Local.	Details shown under Local.
Allowances.				
English allowance of Assistants - -	1,000	1,000		
Travelling allowance of ditto - -	500	500		
Total Allowances -	1,500	1,500		
Contingencies.				
Miscellaneous - - - -	500	500		
TOTAL KANUNGO ESTALISHMENT, PROVINCIAL -	1,18,000	1,17,000	...	30,80,789
KANUNGO ESTABLISHMENT, LOCAL.				
Establishment.				Provincial.
Numbers. 1889-90. 1890-91.				
6 Kanungo Inspectors - - -	5,500	2,500	...	...
731 671 Supervising Kanungos - -	2,74,400	2,80,000	2,73,180	1,77,213
400 133 Sadr Kanungos, Assistants and Apprentice Kanungos - - -	3,500		1,21,200	77,830
30,410 30,361 Patwaris and Assistants - -	26,96,800	27,85,000	27,04,427	26,40,976
704 705 Establishment of Kanungos - -	42,300	44,300	42,204	44,662
67 33 Patwari Office Establishment - -	12,000	6,000	12,075	5,304
Establishment in Board's Office (page 35)	1,080	720	...	...
74 72 Patwari School Establishment - -	21,480	16,500	20,520	16,460
Total Establishment -	30,57,060	31,35,020	31,73,606	29,62,445
Allowances.				
Allowances to Kanungos - - -	47,200	32,000	43,063	27,657
Ditto to Patwaris (Kumaun) - -	...	...	3,780	...
Travelling allowances of Inspectors - -	1,800	1,800	...	...
Travelling Allowances of Kanungos - -	3,800	3,500	3,535	2,313
Total Allowances -	52,800	37,300	50,378	29,970
Supplies and Services.				
Petty Construction and Repairs - -	3,000	2,000	3,000	344
Survey Instrument and Map Charges - -	10,530	10,000	10,324	8,631
Rewards to Patwaris - - -	4,210	4,000	4,190	3,613
Patwari Records - - -	79,000	79,000	87,310	56,797
Total Supplies and Services -	96,740	95,000	1,04,824	69,385
Contingencies.				
Patwari Office Contingencies - - -	100	100	...	221
Patwari School Contingencies - - -	2,000	1,500	1,705	1,440
Stationery Charges - - -	2,500	4,000	...	3,900
Miscellaneous Contingencies - - -	6,800	7,080	6,487	13,428
Total Contingencies -	11,400	12,680	8,192	18,989
TOTAL KANUNGO ESTABLISHMENT, LOCAL -	32,18,000	32,80,000	33,37,000	(*b*) ...
TOTAL KANUNGO ESTABLISHMENT -	33,36,000	33,97,000	33,37,000	30,80,789
Total Charges of District Administration -	67,78,000	68,07,000	67,93,000	66,17,683
TOTAL PROVINCIAL SUB-HEADS -	35,60,000	35,27,000	34,56,000	66,17,683
TOTAL LOCAL SUB-HEADS -	32,18,000	32,80,000	33,37,000	...

(*a*) Under the control of the Director of Land Records and Agriculture.
(*b*) See above under "Kanungo Establishment, Provincial."

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Management of Government Estates.	Rs.	Rs.	Rs.	Rs.
COLLECTION OF REVENUE.				
Establishment.				
Tahsil Establishments - - - -	38,800	40,000	40,000	38,313
Temporary Establishments - - -	8,000	4,000	10,000	3,641
Total Establishment -	46,800	44,000	50,000	41,954
Contingencies.				
Contingencies - - - -	12,200	12,000	12,000	9,229
Miscellaneous - - - -	62,000	62,000	60,000	70,325
Total Contingencies -	74,200	74,000	72,000	79,554
TOTAL COLLECTION OF REVENUE -	1,21,000	1,18,000	1,22,000	1,21,508
OUTLAY ON IMPROVEMENT.				
Charges for Improvement - - -	43,700	45,400	40,000	40,930
Cost of Survey.				
Survey Charges transferred from "Survey & Settlement" Cadastral Establishment (page 24) . . .	15,300	6,600	12,000	11,511
Total Management of Government Estates -	1,80,000	1,70,000	1,74,000	1,73,949
Charges on account of Land Revenue Collections.				
Commission on account of Land Revenue Collections -	6,000	6,000	6,000	5,165
Survey and Settlement. (a)				
SURVEY AND SETTLEMENT PARTIES.				
Salaries.				
Settlement Officer—				
1st Grade (2,000)* - -	17,280	98,000	23,040	74,089
2nd Grade (1,500)* - -	34,560		51,840	
3rd Grade (1,250)* - -	14,400		14,400	
Assistant Settlement Officer—				
1st Grade (900)* - -	4,456	21,000	10,368	25,096
2nd Grade (700)* - -	8,490		8,400	
Settlement Deputy Collectors - -	32,600	33,000	36,888	38,307
Total Salaries -	1,10,696	1,52,000	1,44,936	1,37,492
Establishment.				
Clerks (less than 200) - -	52,191	56,000	58,128	54,535
Servants and Guards - -	7,546	8,000	8,172	6,830
Temporary Establishment—	59,737	64,000	66,300	61,365
Clerks - - -	72,701	1,06,000	1,09,238	1,30,912
Servants - - -	3,987	6,200	8,410	5,848
Extra Tour Establishment - -	1,432	1,500	1,690	1,537
Variable Establishment—	78,120	1,13,700	1,19,338	1,38,297
Field Superintendents (Peshkars) -	10,300	45,000	41,160	39,688
Field Amins - - -	1,680	1,700	7,896	410
Out-door Servants (Mirdahas) -	3,612	4,000	2,992	6,605
	15,592	50,700	52,048	46,703
Total Establishment -	1,53,449	2,28,400	2,37,686	2,46,365
Allowances.				
Travelling Allowance of Officers - -	11,780	12,000	15,500	15,853
Ditto of Establishment - -	7,215	5,000	7,500	7,987
Total Allowances -	18,995	17,000	23,000	23,840
Supplies and Services.				
Reproduction of Field Maps - - -	4,100	4,500	5,500	4,099
Cost of Instruments and their Repairs - -	450	900	600	721
Purchase of Tents - - - -	900	2,000	1,100	1,457
Charges for the Services of Processes of the Settlement Department - - -	9,150	8,000	9,000	7,153
Job work - - - -	17,500	22,300	22,078	16,331
Total Supplies and Services -	32,100	37,700	38,278	29,761
Contingencies.				
Stationery Charges - - -	8,050	5,000	8,000	6,657
Hot and Cold Weather Charges - -	2,000	2,000	2,600	1,783
Carriage of Tents - - - -	4,205	3,000	4,100	4,459
Purchase of Office Furniture - - -	1,325	3,000	1,900	2,114
Telegram Charges - - - -	200	200	220	44
Postage Charges - - - -	1,610	1,500	1,850	1,100
Cash Postage and Registry Charges - -	250	200	350	76
Rents, Rates, and Taxes - - -	3,860	4,000	3,600	3,093
Miscellaneous Contingencies of fixed Establishment	2,100	2,000	3,900	2,470
Do. do. of Field Establishment-	1,375	1,000	1,350	661
Total Contingencies -	24,975	21,900	27,870	22,457
Lump Allotment for settlement work in the Jhansi District and for unforeseen charges - -	3,40,215 39,785		4,71,770 73,230	
TOTAL SURVEY AND SETTLEMENT PARTIES -	3,80,000	4,57,000	5,45,000	4,59,915
Carried over -	3,80,000	4,57,000	5,45,000	4,59,915

Numbers. 1889-90.	Numbers. 1890-91.	
1	3	Settlement Officer— 1st Grade (2,000)*
3	2	2nd Grade (1,500)*
1	1	3rd Grade (1,250)*
2	1	Assistant Settlement Officer— 1st Grade (900)*
1	1	2nd Grade (700)*
13	12	Settlement Deputy Collectors
159	171	Clerks (less than 200)
126	147	Servants and Guards
617	390	Temporary Establishment— Clerks
178	82	Servants
	...	Extra Tour Establishment
148	47	Variable Establishment— Field Superintendents (Peshkars)
41	28	Field Amins
51	88	Out-door Servants (Mirdahas)

(a) Under the control of the Surveyor-General and the Board of Revenue.

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Survey and Settlement—*continued.*				
		Brought forward -	3,80,000	4,57,000	5,45,000	4,59,915
		PROFESSIONAL SURVEY PARTIES.				
		Survey Charges (transferred from the India Estimates) - - - -	74,310	50,350	57,550	1,78,984
		Deduct—Charges transferred to "Management of Government Estates" (page 23) -	*15,300*	*6,600*	*12,000*	*11,511*
		TOTAL PROFESSIONAL SURVEY PARTIES -	59,010	43,750	45,550	1,67,473
		COST OF CADASTRAL MAPS (transferred from the India Estimates) - -	46,260	36,400	40,200	33,053
		COST OF PRINTING DEPARTMENTAL MAPS (transferred from the India Estimates)	4,000	3,500	4,000	1,887
			4,89,270	5,40,650	6,34,750	
		Add or *Deduct*—For rounding -	*270*	*650*	250	
		Total Survey and Settlement -	4,89,000	5,40,000	6,35,000	6,62,328
		Land Records and Agriculture.				
		SUPERINTENDENCE.				
		Salaries.				
1	1	Director (2,050)[4] - - -	20,736	21,000	24,600	27,743
1	1	Assistant Director - - -	4,608	4,600	4,608	4,608
		Total Salaries -	25,344	25,600	29,208	32,351
		Establishment.				
1	1	Clerk (250) - - -	3,000	3,000	3,000	23,396
35	33	Clerks (less than 200) - -	17,640	17,640	18,720	
4	6	Mohurrirs and Munsarims - -	2,100	2,100	1,020	2,090
27	27	Servants - - -	1,728	1,700	1,728	1,723
		Total Establishment -	24,468	24,440	24,468	27,209
		Allowances.				
		Travelling Allowance of Officers - -	3,000	3,000	1,680	1,689
		Ditto of Establishment -	2,500	2,500	2,500	2,851
		Total Allowances -	5,500	5,500	4,180	4,540
		Contingencies.				
		Telegram Charges - - -	300	200	500	128
		Postage Charges - - -	2,280	2,300	2,280	2,183
		Rents, Rates, and Taxes - - -	300	300	300	295
		Country Stationery - - -	150	150	...	109
		Office Expenses and Miscellaneous - -	3,658	3,510	4,064	4,401
		Total Contingencies -	6,688	6,460	7,144	7,116
		TOTAL SUPERINTENDENCE -	62,000	62,000	65,000	71,217
		DISTRICT CHARGES.				
		Establishment.				
—	—	Traffic Mohurrirs - - -	8,000	9,000	7,000	10,864
		Contingencies.				
		Contingencies and Miscellaneous -	2,000		2,000	1,973
		TOTAL DISTRICT CHARGES -	10,000	9,000	9,000	12,837
		Total Land Records and Agriculture(*a*) -	72,000	71,000	74,000	84,053
		PROVINCIAL SHARE -	52,000	51,000	54,000	64,053
		LOCAL SHARE - -	20,000	20,000	20,000	20,000
		Charges on account of Encumbered Estates.				
		Special Judge - - - -	...	3,000	...	...
		Establishment - - - -	600	900	900	600
		Contingencies - - - -	400	100	100	99
		Purchase Money of Estates under Section 21 (3) of the Jhansi Encumbered Estates Act. - -	10,000	3,000	...	7,000
		Total Charges on account of Encumbered Estates	11,000	7,000	1,000	7,699
		Allowances to District and Village Officers.				
		ALLOWANCES.				
		Allowance to Rani of Chillari in Oudh - -	600	600	600	600
		Ditto to Raja of Benares - - -	14,900	14,900	14,900	14,856
		Office of Supdt. of Benares Raja's Family Domains -	15,000	14,000	15,000	13,721
		Allowance to Raja Shambhu Narain Singh of Ghazipur	62,000	62,000	62,000	61,860
		Ditto to Raja of Bariapar - -	1,500	1,500	1,500	1,500
		TOTAL ALLOWANCES -	94,000	93,000	94,000	92,537
		Carried over -	94,000	93,000	94,000	92,537

(*a*) Under the control of the Director of Land Records and Agriculture.

3.—LAND REVENUE—*concluded.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Allowances to District and Village Officers—*contd.*				
Brought forward -	94,000	93,000	94,000	92,537
CHARGES FOR ESTATES UNDER DIRECT MANAGEMENT.				
Tahsili Establishment - - - -	2,000	2,000	2,000	1,048
Temporary Establishment - - -	500	1,000	2,000	2,067
Improvements - - - -	3,500	2,000	4,000	2,570
Contingencies and Miscellaneous - - -	1,000	1,000	1,000	654
TOTAL CHARGES FOR ESTATES UNDER DIRECT MANAGEMENT	7,000	6,000	9,000	6,339
Total Allowances to District and Village Officers	1,01,000	99,000	1,03,000	98,876

6.—STAMPS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence (*a*) - - - -	11,700	13,200	11,700	11,804
Charges for the Sale of General Stamps (*a*) -	61,200	60,800	60,000	60,073
Charges on Sale of Court-fees Stamps (*a*) -	1,100	1,000	1,300	912
Stamp Paper supplied from Central Stores (*b*) -	1,20,000	1,14,000	1,19,000	1,04,667
TOTAL -	1,94,000	1,89,000	1,92,000	1,77,456
IMPERIAL SHARE—ONE-FOURTH -	48,000	47,000	48,000	44,364
PROVINCIAL SHARE—THREE-FOURTHS -	1,46,000	1,42,000	1,44,000	1,33,092

(*a*) Under the control of the Commissioner of Stamps.
(*b*) Under the control of the Superintendent of Stamps, Calcutta.

DETAILS.

Superintendence.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Salaries.				
Commissioner—part salary transferred from "7—Excise, Superintendence" (page 26) - -	6,480	7,725	6,480	6,480
Establishment.				
Commissioner's Establishment—part cost transferred from "7—Excise, Superintendence" (page 26) -	3,966	3,966	3,951	3,914
Allowances.				
Travelling Allowances of Officers - -	354	309	300	382
Ditto of Establishment - -	100	100	100	99
Total Allowances -	454	409	400	481
Supplies and Services.				
Purchase of Tents - - - -	...	...	...	383
Contingencies.				
Office Expenses and Miscellaneous (Contract) -	800	1,100	869	546
Total Superintendence -	11,700	13,200	11,700	11,804

Numbers. 1889-90.	Numbers. 1890-91.	Charges for the Sale of General Stamps.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		DISTRICT ESTABLISHMENTS.				
		Establishment.				
52	52	Clerks - - -	10,890	11,000	10,890	11,127
		Allowances.				
		Commission to Vendors - - -	3,200	2,000	3,000	1,898
		Discount on Sale of Stamps - -	38,000	39,200	38,000	39,777
		Total Allowances -	41,200	41,200	41,000	41,675
		Supplies and Services.				
		Rewards - - - -	310	400	500	193
		Contingencies.				
		Office Expenses and Miscellaneous (Contract) -	8,800	8,200	7,610	7,078
		Total Charges for the Sale of General Stamps	61,200	60,800	60,000	60,073

7.—EXCISE. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners', and Cantonment Magistrates' Establishments - - -	97,500	99,500	92,300	91,292
Superintendent of Stamps and Excise - -	22,500	25,500	22,700	23,295
TOTAL -	1,20,000	1,25,000	1,15,000	1,14,587
IMPERIAL SHARE—THREE-FOURTHS -	90,000	94,000	86,000	85,940
PROVINCIAL SHARE—ONE-FOURTH -	30,000	31,000	29,000	28,647

(a) Under the control of the Commissioner of Excise.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Collectors', Commissioners', and Cantonment Magistrates' Establishments.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		DISTRICT ESTABLISHMENT.				
		Establishment.				
		Office Establishment—				
32	33	Clerks - - -	7,260	7,900	7,020	8,597
		Distillery Establishment—				
62	63	Clerks - - -	17,862	17,000	16,878	14,491
5	5	Servants - - -	500	500	300	314
		Cantonment Establishment—				
1	1	Clerk - - -	60	100	180	180
4	2	Servants - - -	144	200	288	287
		Total Establishment -	25,826	25,700	24,666	23,869
		Allowances.				
		Travelling Allowances of Establishment -	200	100	200	113
		Cantonment Magistrate's House-rent Allowance -	...	...	180	120
		Total Allowances -	200	100	380	233
		Supplies and Services.				
		Rewards - - - -	6,000	6,000	6,000	4,617
		Discount on Sale of Opium - - -	63,374	66,100	59,254	61,267
		Total Supplies and Services -	69,374	72,100	65,254	65,884
		Contingencies.				
		Special Non-contract Grant - - -	500	...	...	...
		Office Expenses and Miscellaneous (Contract) -	1,600	1,600	2,000	1,306
		Total Contingencies -	2,100	1,600	2,000	1,306
		Total Collectors, Commissioners, &c., &c. -	97,500	99,500	92,300	91,292
Numbers. 1889-90.	Numbers. 1890-91.	Superintendent of Stamps and Excise.				
		Salaries.				
1	1	Commissioner of Excise and Stamps and Inspector General of Registration (2,250)[4]	25,920	30,900	25,920	25,920
		Deduct—Part salary transferred to—				
		"6—Stamps" (page 25) -	*6,480*	*7,725*	*6,480*	*6,480*
		"12—Registration" (page 30)	*6,480*	*7,725*	*6,480*	*6,480*
		Total Salaries, Excise Share -	12,960	15,450	12,960	12,960
		Establishment.				
1	1	Clerk on (200 and over) - - - -	4,200	15,864	4,200	14,777
16	16	Clerks (on less than 200) - -	11,238		11,238	
13	13	Servants - - - - -	426		426	879
			15,864	15,864	15,864	15,656
		Deduct—Part Cost transferred to—				
		"6—Stamps" (page 25) -	*3,966*	*3,966*	*3951*	*3,914*
		"12—Registration" (page 30)	*3,966*	*3,966*	*3,951*	*3,914*
		Total Establishment, Excise Share -	7,932	7,932	7,962	7,828
		Allowances.				
		Travelling Allowance of Officers - -	500	700	500	763
		Ditto of Establishment - -	108	118	100	198
		Total Allowances -	608	818	600	961
		Supplies and Services.				
		Purchase of Tents - - -	...	...	...	766
		Contingencies.				
		Special provision for Chubb's padlocks .	...	300	300	...
		Office Expenses and Miscellaneous (Contract) -	1,000	1,000	878	780
		Total Contingencies -	1,000	1,300	1,178	780
		Total Superintendent of Stamps and Excise -	22,500	25,500	22,700	23,295

8.—PROVINCIAL RATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.				
Collection of Rates and Cesses—	Rs.	Rs.	Rs.	Rs.
NAZUL FUND—				
Establishment - - - -	6,000	6,000	6,000	6,077
Contingencies - - - -	1,000	1,000	1,000	642
TOTAL .	7,000	7,000	7,000	6,719

10.—ASSESSED TAXES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Collection of Income Tax—				
Salaries - - - -	18,000	20,000	18,000	...
Establishment(*a*) - - - -				17,245
Travelling Allowances - - -				25
Contingencies - - - -				375
TOTAL -	18,000	20,000	18,000	17,645
IMPERIAL SHARE—ONE-HALF -	9,000	10,000	9,000	8,823
PROVINCIAL SHARE—ONE-HALF -	9,000	10,000	9,000	8,822

(*a*) Includes Rs. 1,440, pay of Income Tax Clerk in Board's Office transferred from "18—General Administration" (page 35).

11.—FOREST.(*b*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works - -	6,14,080	6,49,652	5,71,060	5,42,090
B.—Establishments - - - -	3,49,920	3,45,348	3,07,940	3,00,776
Add—To make up the amount passed by the Financial Department - - -	...	...	3,000	...
TOTAL -	9,64,000	9,95,000	8,82,000	8,42,866
IMPERIAL SHARE—ONE-HALF -	4,82,000	4,98,000	4,41,000	4,21,433
PROVINCIAL SHARE—ONE-HALF -	4,82,000	4,97,000	4,41,000	4,21,433

(*b*) Under the control of the Secretary to Government of North-Western Provinces and Oudh, Financial Department.

N.B.—For details see next two pages.

II.—FOREST

Details.	Budget Estimate, 1890-91. Central Circle.	School Circle.	Oudh Circle	Total.	Revised Central Circle.
A.—Conservancy and Works.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency - -	33,000	1,02,056	2,04,941	3,39,997	28,755
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers -	26,050	2,500	10,236	38,786	24,160
III.—Confiscated Drift and Waif Wood -	...	3,050	4,709	7,759	...
IV.—Revenue from Forests not managed by Govt. -	...	2,406	...	2,406	...
V.—Rent of leased Forests and payments to Shareholders in Forests managed by Government -	600	11,501	...	12,101	600
VI.—Live Stock, Stores, Tools and Plant -	15,600	3,750	8,000	27,350	10,450
VII.—Communications and Buildings - -	47,000	13,297	35,555	95,852	49,065
VIII.—Demarcations, Improvement, and Extension of Forests - - - -	30,300	17,365	27,463	75,128	35,461
VIII*c*.—Surveys and Working Plans - -	...	...	...	...	
IX.—Miscellaneous - - -	1,400	8,525	4,776	14,701	1,081
Total A.—Conservancy and Works -	1,53,950	1,64,450	2,95,680	6,14,080	1,49,572
B.—Establishments.					
Salaries.					
Conservators—					
1st Grade (1,500) -	...	18,000	18,000	36,000	...
2nd „ (1,250) -	...	...	...	...	...
3rd „ (1,000) -	12,000	...	...	12,000	12,000
Superior Officers—					
Deputy Conservators—					
1st Grade (900) -	10,800	...	10,800	21,600	
2nd „ (800) -	...	9,600	9,600	19,200	
3rd „ (650) -	7,800	7,800	...	15,600	
4th „ (550) -	13,200	6,600	13,200	33,000	
Furlough Allowance -	1,950	...	...	1,950	
Assistant Conservators—					
1st Grade (450) -	...	9,900	...	9,900	
2nd „ (350) -	...	4,200	8,400	12,600	35,850
3rd „ (250) -	...	...	...	...	
Sub-Asst. Conservators—					
1st Grade (250) -	...	...	6,000	6,000	
2nd „ (200) -	2,400	...	9,600	12,000	
3rd „ (150) -	...	...	5,400	5,400	
Provision for promotion	...	...	...	...	
Subordinate Forest and Depôt Establishments— (Below 200)—					
Rangers - -	6,240	6,700	4,440	17,380	
Foresters - -	14,400	3,620	4,200	22,220	
Forest Guards -	14,520	12,500	13,680	40,700	34,754
Native Doctor -	...	...	360	360	
Apprentice -	...	...	...	...	
Total Salaries -	83,310	78,920	1,03,680	2,65,910	82,604
Establishment.					
Office Establishments— (Below 200)—					
Clerks - -	11,496	(*b*) 8,112	6,468	26,076	11,881
Servants - -	408	1,212	960	2,580	
Deputation and Special Allowances -	1,800	...	410	2,210	2,000
Total Establishment -	13,704	9,324	7,838	30,866	13,881
Allowances.					
Travelling Allowances—					
Conservators - - - -	1,800	1,600	1,600	5,000	1,800
Superior Officers - - - -	5,500	5,880	8,344	19,724	5,756
Subordinate Forest and Depôt Establishments -	4,125	2,326	2,282	8,733	4,125
Office Establishments - - - -	1,975	370	1,979	4,324	1,965
Total Allowances -	13,400	10,176	14,205	37,781	13,646
Supplies and Services.					
Pay of Police Guards - - - -	300	...	857	1,157	300
Contingencies.					
Stationery - - - -	369	170	106	645	358
Carriage of Tents and Records - - -	2,330	1,304	895	4,529	2,330
Rents, Rates, and Taxes - - -	214	413	621	1,248	214
Official Postage - - - -	764	540	728	2,032	740
Sundries - - - -	1,109	2,653	1,990	5,752	1,355
Total Contingencies -	4,786	5,080	4,340	14,206	4,997
Total B.—Establishments -	1,15,500	1,03,500	1,30,920	3,49,920	1,15,428

Numbers. 1889-90. Central	School.	Oudh.	1890-91. Central	School.	Oudh.
...	1	...	...	1	1
...	...	1	...	...	...
1	...	...	1	...	...
1	...	2	1	...	1
1	...	...	...	1	1
3	2	...	1	1	...
...	...	1	2	1	2
...	...	...	...	...	...
...	...	1	—	2	...
...	1	1	—	1	2
...	1	...	...	...	...
...	...	1	—	...	2
1	...	1	1	—	4
...	...	1	...	...	3
8	7	7	10	7	6
51	11	7	49	14	13
174	136	134	196	135	150
...	...	1	...	...	1
...	...	...	...	...	...
29	16	14	29	16	14
4	16	16	5	16	16

(*a*) 1 on Rs. 450 for ten months.
(*b*) Includes Rs. 672 on account of pay, temporary clerks.

—continued.

Estimate, 1889-90.			Budget Estimate, 1889-90.				Accounts, 1888-89.			
School Circle.	Oudh Circle.	Total.	Central Circle.	School Circle.	Oudh Circle.	Total.	Central Circle.	School Circle.	Oudh Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,12,950	2,19,454	3,61,159	25,100	1,05,422	1,61,861	2,92,383	22,803	1,23,152	1,22,559	2,68,514
2,840	10,236	37,236	25,400	2,540	16,576	44,516	23,758	2,653	13,768	40,179
3,152	5,457	8,609	...	3,552	4,113	7,665	...	2,692	5,614	8,306
3,506	...	3,506	...	1,848	...	1,848	...	3,417	...	3,417
11,501	...	12,101	600	11,501	...	12,101	610	11,150	...	11,760
3,862	8,470	22,782	10,400	3,600	8,725	22,725	10,859	4,018	6,560	21,437
14,737	37,864	1,01,666	45,400	16,750	37,577	99,727	52,149	20,555	29,882	1,02,586
19,023	29,704	84,188	31,000	19,142	28,368	78,510	27,291	17,055	28,895	73,241
			...	...	...	...	4,574	...	...	4,574
9,429	7,895	18,405	1,200	2,605	7,780	11,585	1,313	2,952	3,811	8,076
1,81,000	3,19,080	6,49,652	1,39,100	1,66,960	2,65,000	5,71,060	1,43,357	1,87,644	2,11,089	5,42,090
26,865	18,000	56,865	...	18,000	...	18,000	...	...	18,000	46,352
	...		...	...	15,000	15,000	...	...	...	
	...		12,000	...	...	12,000	15,820	12,532	...	
26,267	63,000	1,25,117	3,000	...	21,600	24,600	36,158	25,326	46,030	1,07,514
			9,935	...	...	9,935				
			23,400	15,600	...	39,000				
			...	...	6,600	6,600				
			...	...	5,400	5,400				
			...	4,200	4,200	8,400				
			...	3,000	...	3,000				
			...	...	3,000	3,000				
			2,400	...	2,400	4,800				
			...	...	1,800	1,800				
			...	...	...	...				
22,640	22,680	80,074	5,160	6,760	4,800	16,720	32,445	20,823	15,239	68,507
			14,760	2,552	2,112	19,424				
			15,120	12,768	10,848	38,736				
			...	...	360	360				
			...	...	...	...				
75,772	1,03,680	2,62,050	85,775	62,880	78,120	2,26,775	84,423	58,681	79,269	2,22,373
8,512	7,428	27,821	11,496	7,200	6,468	25,164	11,662	8,396	7,351	27,409
			288	1,212	960	2,460				
...	410	2,410	1,800	...	50	1,850	1,800	45	25	1,870
8,512	7,838	30,231	13,584	8,412	7,478	29,474	13,462	8,441	7,376	29,279
2,075	1,600	5,475	1,800	2,400	1,600	5,800	1,032	828	1,481	3,341
4,440	8,344	18,540	5,112	3,860	8,344	17,316	6,018	3,602	8,125	17,745
2,429	2,282	8,836	3,700	2,340	2,220	8,260	3,930	2,091	2,256	8,277
390	1,979	4,334	1,880	420	1,944	4,244	1,787	286	1,847	3,920
9,334	14,205	37,185	12,492	9,020	14,108	35,620	12,767	6,807	13,709	33,283
...	857	1,157	300	...	987	1,287	291	...	851	1,142
170	106	634	348	170	116	634	279	165	79	523
1,254	895	4,479	1,995	1,274	885	4,154	2,337	1,135	1,087	4,559
494	621	1,329	235	384	621	1,240	218	366	624	1,208
554	728	2,022	735	600	680	2,015	714	550	780	2,044
2,910	1,990	6,255	1,436	3,300	2,005	6,741	1,451	3,104	1,810	6,365
5,382	4,340	14,719	4,749	5,728	4,307	14,784	4,999	5,320	4,380	14,699
90,000	1,30,920	3,45,348	1,16,000	86,040	1,05,000	3,07,940	1,15,042	79,249	1,05,585	3,00,776

12.—REGISTRATION. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	15,000	16,000	16,000	14,714
District Charges - - - -	1,80,000	1,83,000	1,74,000	1,79,671
TOTAL -	1,95,000	1,99,000	1,90,000	1,94,385
IMPERIAL SHARE—ONE-HALF - -	98,000	1,00,000	95,000	97,193
PROVINCIAL SHARE—ONE-HALF -	97,000	99,000	95,000	97,192

(a) Under the control of the Inspector General of Registration.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Superintendence.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Inspector General—part salary transferred from "7—Excise, Superintendence" (page 26) - -	6,480	7,725	6,480	6,480
		Establishment.				
		Inspector General's Establishment—part cost transferred from "7—Excise, Superintendence" (page 26)	3,966	3,966	3,951	3,914
		Allowances.				
		Travelling Allowances - - -	554	609	700	484
		Supplies and Services.				
		Purchase of Tents - - - -	...	...	...	383
		Contingencies.				
		Office Expenses and Miscellaneous - -	4,000	3,700	4,869	3,453
		Total Superintendence -	15,000	16,000	16,000	14,714
		District Charges.				
		Salaries.				
4	4	Registrars - - -	3,300	3,000	3,300	2,818
181	180	Sub-Registrars - - -	60,640	58,500	61,560	60,146
		Total Salaries -	63,940	61,500	64,860	62,964
		Establishment.				
		Establishment of Registrars—				
54	54	Clerks - - -	15,900	16,000	15,900	15,832
24	24	Servants - - -	696	650	696	640
		Establishment of Sub-Registrar—				
229	229	Clerks - - -	34,704	34,700	34,704	34,317
3	3	Servants - - -	168	150	168	168
		Total Establishment -	51,468	51,500	51,468	50,957
		Allowances.				
		Commission to Registrars - - -	2,900	2,800	2,900	3,090
		Ditto to Sub-Registrars - -	53,992	59,500	47,162	54,995
		Travelling Allowance - - -	1,200	1,200	1,110	1,165
		Total Allowances -	58,092	63,500	51,172	59,250
		Contingencies.				
		Purchase of furniture (for newly created offices) -	700	700	...	...
		Rents - - - - - -	300	300	500	250
		Petty construction and repairs - -	...	...	...	29
		Office Expenses and Miscellaneous (Contract) -	5,500	5,500	6,000	6,221
		Total Contingencies -	6,500	6,500	6,500	6,500
		Total District Charges -	1,80,000	1,83,000	1,74,000	1,79,671

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Interest on Government of India Stock Notes	...	1,000	...	13,258
PROVINCIAL.				
Interest on Provincial Advances and Loan Accounts-	1,27,000	88,000	95,000	72,744
TOTAL -	1,27,000	89,000	95,000	86,002

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Interest on Loans from the late King of Oudh -	400	400	...	...
Interest on other Loans (Charitable Endowments of Native Chiefs) - - - -	8,600	8,600	8,000	8,000
Interest on deposits in State Railway Provident Institutions - - - -	21,000	21,000	...	5,204
Interest on Miscellaneous Accounts - -	...	...	...	...
TOTAL -	30,000	30,000	8,000	13,204

15.—POST OFFICE. (a)

District Post Establishments, Local.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Establishment.	Rs.	Rs.	Rs.	Rs.
Office Establishment (Local Rate) - -	64,000	63,800	61,300	59,061
Ditto (District Post) - -	19,400	19,000	19,300	19,233
Runner's Establishment (Local Rate) - -	84,500	82,000	86,000	83,960
Ditto (District Post) - -	14,000	14,100	13,900	13,761
Total Establishment -	1,81,900	1,78,900	1,80,500	1,76,015
Allowances.				
Travelling Allowance (Local Rate) - -	100	300	100	53
Ditto (District Post) - -	100	50	100	26
Total Allowances -	200	350	200	79
Supplies and Services.				
Petty Construction and Repairs (Local Rate) -	900	900	1,000	788
Ditto (District Post) -	300	250	300	197
Total Supplies and Services -	1,200	1,150	1,300	985
Contingencies.				
Contingencies of Office Establishment (Local Rate) - -	2,200	2,200	2,000	2,125
Ditto (District Post) -	100	100	100	55
Contingencies of Runner's Establishment (Local Rate)	300	250	600	144
Ditto (District Post)	100	50	300	51
Total Contingencies -	2,700	2,600	3,000	2,375
TOTAL -	1,86,000	1,83,000	1,85,000	1,79,454

(a) Under the control of the Post Master General.

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit - -	2,04,000	1,92,000	2,19,700	2,08,744
Currency Department - - -	16,000	15,000	16,300	15,047
Total Imperial -	2,20,000	2,07,000	2,36,000	2,23,791
Provincial.				
Salary of Lieutenant-Governor and Chief Commissioner (8,333⅓)[4] - - - -	96,000	96,000	96,000	96,000
Staff and Household of Lieutenant-Governor and Chief Commissioner - - -	35,000	35,000	38,000	35,088
Tour Expenses - - - -	56,000	56,000	58,000	85,228
Legislative Council - - - -	2,600	2,800	2,700	2,665
Civil Secretariats - - - -	3,22,000	3,23,000	3,15,500	3,12,190
Board of Revenue - - - -	2,14,800	2,16,800	2,14,800	2,10,653
Commissioners - - - -	5,56,800	5,55,800	5,52,100	5,60,966
Civil Offices of Account and Audit - -	12,800	12,600	12,900	(a)...
Total Provincial -	12,96,000	12,98,000	12,90,000	13,02,790
Local.				
Board of Revenue - - - -	1,200	1,200	1,200	1,300
Commissioners - - - -	10,000	10,000	10,000	10,371
Civil Offices of Account and Audit - -	9,900	9,500	9,500	21,115
General Establishment of Local Funds - -	57,900	56,300	57,300	53,818
Total Local -	79,000	77,000	78,000	86,604
TOTAL -	15,95,000	15,82,000	16,04,000	16,13,185

(a) Shewn under Local.

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Civil Offices of Account and Audit.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit, Imperial.				
		Salaries.				
1	1	Accountant General (2,500)[4] - -	28,800	21,500	31,680	26,527
1	1	Deputy Accountant General (1,000) -	12,000	12,300	15,000	14,955
3	3	Assistant Accountants General -	(a)16,560	9,000	22,700	21,631
1	1	Chief Superintendent - -	6,000	6,000	6,000	5,912
			63,360		75,380	
		Deduct—Probable Savings -	5,460		1,380	
		Total Salaries	57,900	48,800	74,000	69,025
		Carried over -	57,900	48,800	74,000	69,025

(a) Includes one Probationer at Rs. 200 per mensem.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit—*continued.*				
		CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL.				
		Brought forward -	57,900	48,800	74,000	69,025
		Establishment.				
		Superintendents—				
1	1	1st Grade (400—480) - -	5,724		5,532	
3	3	2nd „ (300—390) - -	13,680		13,320	
5	5	3rd „ (200—290) - -	13,920		13,320	
6	6	Clerks—1st Grade (130—175) -	11,412		10,980	
17	17	2nd „ (90—120) -	22,872	1,26,786	22,512	1,23,645
29	29	3rd „ (60—85) -	28,080		28,300	
41	41	4th „ (40—55) -	25,410		25,970	
18	18	5th „ (20—35) -	6,678		6,636	
8	8	6th „ (20—25) -	2,016		2,016	
2	2	Furnishers - - -	324		324	
35	35	Servants - - -	2,664	2,664	2,664	2,664
		Temporary Establishment - -	...		...	36
			1,32,780		1,31,574	
		Deduct—Probable Savings -	*780*		*274*	
		Total Establishment -	1,32,000	1,29,450	1,31,300	1,26,345
		Allowances.				
		Travelling Allowances - - -	500	300	800	509
		Hill Journey Allowances—				
		Travelling Allowance of Officers - -	200	150	200	136
		Ditto of Establishment -	900	800	900	736
		Deputation Allowance of ditto -	600	550	600	539
		Total Allowances -	2,200	1,800	2,500	1,920
		Contingencies.				
		Section-writing - - - -	3,500	4,100	3,500	3,713
		Telegram Charges - - -	1,000	1,000	1,000	745
		Postage Charges - - - -	2,900	3,200	2,900	2,630
		Office Expenses and Miscellaneous - -	4,150	3,300	4,100	4,242
		Hill Journey Charges—				
		Rents, Rates, and Taxes - - -	150	150	200	124
		Other Items - - - -	200	200	200	...
		Total Contingencies -	11,900	11,950	11,900	11,454
		TOTAL CIVIL OFFICE OF ACCOUNT AND AUDIT, IMPERIAL	2,04,000	1,92,000	2,19,700	2,08,744
		CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
		Establishment.				
		Clerks—				
1	1	2nd grade (90—120) - - - -	1,296		1,224	
—	1	2nd „ (90) - - - -	1,080		...	
5	5	3rd „ (60—85) - - - -	4,800	11,898	4,920	Included under Local.
5	5	4th „ (40—45) - - - -	3,104		3,060	
1	1	4th „ (40) - - - -	480		480	
5	5	5th „ (20—35) - - - -	1,428		1,524	
9	9	Servants - - - - - -	588	612	588	
1	1	Allowance to Office Jamadar (2) - -	24		24	
		Temporary Establishment.				
1	—	Clerk (90) - - - - - -	...	90	1,080	
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL - - - -	12,800	12,600	12,900	
		CIVIL OFFICES OF ACCOUNT AND AUDIT, LOCAL.				
		Establishment.				
		Clerks—				
1	1	1st grade (130—175) - -	2,100		1,992	
—	—	2nd „ (90—120) - -	...		...	
3	3	3rd „ (60—85) - -	2,928	9,428	2,816	20,433
8	8	4th „ (40—55) - -	4,800		4,620	
—	—	5th „ (20—35) - -	...		...	
1	1	Servant - - -	72	72	72	682
		Total Establishment -	9,900	9,500	9,500	21,115
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, LOCAL	9,900	9,500	9,500	21,115
		Total Civil Offices of Account and Audit -	2,26,700	2,14,100	2,42,100	2,29,859

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Currency Department. (a)				
		Establishment.				
2	2	Clerks (200 and over) - -	6,000	10,800	5,940	10,160
9	9	Clerks (less than 200) - -	4,342		4,388	
4	4	Servants - - - -	393	393	393	393
		Extra Establishment - -	500	500	500	620
		Temporary Establishment - -	140	100	300	...
		Total Establishment -	11,375	11,793	11,521	11,173
		Supplies and Services.				
		Costs of Chests, Bags and Locks - -	2,000	1,000	2,000	1,867
		Remittance Charges - - -	400	300	500	...
		Total Supplies and Services -	2,400	1,300	2,500	1,867
		Contingencies.				
		Postage Charges - - -	400	300	400	310
		Telegram Charges - - -	150	150	150	200
		Office Expenses and Miscellaneous - -	1,675	1,457	1,729	1,497
		Total Contingencies -	2,225	1,907	2,279	2,007
		Total Currency Department -	16,000	15,000	16,300	15,047
		Staff and Household of Lieutenant-Governor and Chief Commissioner. (b)				
		Salaries.				
1	1	Private Secretary (575-12-0) -	6,909	7,000	8,709	8,709
		Establishment.				
2	3	Clerks - - - -	3,480	3,450	3,120	3,120
1	1	Native Doctor - - -	300	310	420	417
17	17	Servants - - - -	1,644	1,640	1,644	1,636
		Total Establishment -	5,424			
			12,333			
		Deduct—Probable Savings - -	33			
			12,300	5,400	5,184	5,173
		Allowances.				
		Sumptuary Allowance of Lieutenant-Governor -	6,000	6,000	6,000	6,000
		Hill Journey Allowances—				
		Travelling Allowance of Establishment -	550	590	600	549
		Deputation Allowance - - -	1,150	1,010	1,200	1,045
		Total Allowances -	7,700	7,600	7,800	7,594
		Contingencies.				
		Allowances and Contingencies payable from Contract Grant - - - -	15,000	15,000	16,307	13,612
		Total Staff and Household, &c. -	35,000	35,000	38,000	35,088
		Tour Expenses.				
		STAFF AND HOUSEHOLD—				
		Tour Expenses payable from Contract Grant -	50,000	50,000	53,000	76,365
		CIVIL SECRETARIAT—				
		Travelling Allowance of Officers - -	3,000	3,000	3,000	4,898
		Ditto of Establishment - -	2,000	2,000	1,500	2,401
		Miscellaneous - - - -	1,000	1,000	500	1,564
		TOTAL CIVIL SECRETARIAT -	6,000	6,000	5,000	8,863
		Total Tour Expenses -	56,000	56,000	58,000	85,228

(a) Expenditure controlled by the Accountant General.
(b) Under the control of the Private Secretary to His Honour the Lieutenant-Governor and Chief Commissioner.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Legislative Council.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
		Clerk (150) - - - -	1,800	1,900	1,800	1,800
		Allowances.				
		Travelling Allowance to Members - -	300	300	300	385
		Ditto to Establishment - -				
		Contingencies.				
		Office Expenses and Miscellaneous - -	500	600	600	480
		Total Legislative Council -	2,600	2,800	2,700	2,665
		Civil Secretariats.(a)				
		Salaries.				
1	1	Chief Secretary (3,000)[4] - -	34,600	34,600	34,600	31,706
1	1	Secretary, Judicial Department (2,250)[4] -	26,000	32,000	26,000	25,801
1	1	Secretary, Financial Department (1,800)[4] -	21,200	22,600	21,200	21,512
3	3	Under-Secretaries, 2 (1,000)[4], 1 (800)[4] -	32,200	35,200	32,200	36,105
		Total Salaries -	1,14,000	1,24,400	1,14,000	1,15,124
		Establishment.				
17	17	Superintendents and Clerks (200 and over) -	64,500	1,38,000	60,600	1,34,247
87	87	Clerks (less than 200) - -	83,500		86,500	
97	97	Servants - - -	8,000	8,000	7,800	7,705
			1,56,000		1,48,900	
		Deduct—Probable Savings -	*1,000*		*1,900*	
		Total Establishment -	1,55,000	1,46,000	1,47,000	1,41,952
		Allowances.				
		Travelling Allowance of Officers - -	170	870	500	222
		Ditto of Establishment - -	30	30		40
		Hill Journey Allowance—				
		Travelling Allowance of Officers - -	400	600	500	379
		Ditto of Establishment -	14,000	14,000	14,400	14,406
		Deputation Allowance - - -	18,600	18,200	17,000	19,161
		Education Allowance - - -	800	700	800	433
		Other Allowance - - -	300	100	300	...
		Total Allowances -	34,300	34,500	33,500	34,641
		Contingencies.				
		Postage Charges - - -	3,500	3,700	3,000	3,712
		Telegram Charges - - -	3,000	2,700	4,000	2,775
		Office Expenses and Miscellaneous - -	5,000	5,000	7,000	6,818
		Hill Journey Charges—				
		Rents, Rates, and Taxes - -	4,000	3,700	4,000	3,708
		Contingencies and Miscellaneous - -	3,200	3,000	3,000	3,460
		Total Contingencies -	18,700	18,100	21,000	20,473
		Total Civil Secretariats -	3,22,000	3,23,000	3,15,500	3,12,190
		Board of Revenue.				
		BOARD OF REVENUE, PROVINCIAL.				
		Salaries.				
2	2	Members (3,500)[4] - - -	80,640	84,340	80,640	80,210
1	1	Secretary (2,000)[4] - - -	23,040	23,040	23,040	20,416
1	1	Assistant Secretary - -	7,200	7,200	7,200	6,705
			1,10,880		1,10,880	
		Deduct—Probable Savings -	*880*		*1,880*	
		Total Salaries -	1,10,000	1,14,580	1,09,000	1,07,331
		Establishment.				
		Main Office—				
7	6	Superintendents and Clerks (200 and over)	18,600	72,200	21,000	73,086
61	64	Clerks (less than 200) - - -	55,200		53,292	
43	43	Servants - - -	3,156	3,150	3,156	3,153
		Temporary Establishment - -	540	540	540	540
2	2	Clerks chargeable to "10—Assessed Taxes"	1,440	1,440	1,440	1,440
...	3	Establishment chargeable to Patwari Fund "3—Land Revenue" - -	1,080	720	...	...
			80,016		79,428	
		Deduct—Probable Savings -	*216*		*188*	
		Total Establishment -	79,800	78,050	79,240	78,219
		Allowances.				
		Travelling Allowances - - -	2,000	2,200	2,000	4,507
		Hill Journey Allowances—				
		Travelling Allowance of Establishment -	2,300	2,250	2,400	1,940
		House-rent Allowance of Establishment -	1,900	1,600	2,000	1,627
		Deputation Allowance of Establishment -	220	250	100	221
		Total Allowances -	6,420	6,300	6,500	8,295
		Carried over -	1,96,220	1,98,930	1,94,740	1,93,845

(a) The expenditure is controlled by the Secretary to Government, N.-W. Provinces and Oudh, Financial Department.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Board of Revenue—*continued.*				
		Brought forward -	1,96,220	1,98,930	1,94,740	1,93,845
		Contingencies.				
		Purchase of Books - - -	200	150	400	65
		Section-writing (reproducing maps) - -	6,000	6,000	6,000	5,437
		Tour Charges (other than under the Hill Journey Rules)	3,000	2,000	3,000	1,081
		Miscellaneous and Office Expenses (contract grant)	11,000	11,000	11,100	10,876
		Hill Journey Charges—				
		Rents, Rates, and Taxes - - -	400	420	400	413
		Contingencies and Miscellaneous - -	500	460	600	376
		Total Contingencies -	21,100	20,030	21,500	18,248
			2,17,320	2,18,960	2,16,240	2,12,093
		Deduct—Amount charged to "10—Assessed Taxes" (page 27) - - - -	*1,440*	*1,440*	*1,440*	*1,440*
		" Ditto "3—Land Revenue" (page 22) - - - -	*1,080*	*720*	...	...
		TOTAL BOARD OF REVENUE, PROVINCIAL -	2,14,800	2,16,800	2,14,800	2,10,653
		BOARD OF REVENUE, LOCAL.				
1	1	Clerk - - - -	1,200	1,200	1,200	1,300
		Total Board of Revenue -	2,16,000	2,18,000	2,16,000	2,11,953
		Commissioners.				
		COMMISSIONERS, PROVINCIAL.				
		Salaries.				
5	5	Commissioners (2,916)[4], Travelling Allowance 250 - - -	1,83,000		1,83,000	
5	5	Commissioners for Oudh and Jhansi Division (2,500)[4], Travelling Allowance 250 -	1,61,400		1,61,400	
1	1	Commissioner for Kumaon (2,000)[4], Travelling Allowance 250 - -	26,040		26,040	
		Addition for Leave Allowances, &c. .	14,360		7,000	
		Total Salaries -	3,84,800	3,84,800	3,77,440	3,90,740
		Establishment.				
		MAIN OFFICE.				
11	11	Clerks (200 and over) - -	40,200	1,23,000	40,200	1,23,996
99	99	Ditto (less than 200) - -	83,880		83,880	
164	164	Servants - - -	11,760	12,700	11,720	11,794
		Temporary Establishment - -	160	100	200	...
		Total Establishment -	1,36,000	1,35,800	1,36,000	1,35,790
		Allowances.				
		Travelling Allowance of Officers other than fixed -	300	800	300	250
		Ditto of Establishment - -	4,600	3,700	5,200	4,477
		Total Allowances -	4,900	4,500	5,500	4,727
		Supplies and Services.				
		Purchase of Tents - - - -	1,000	1,000	2,000	760
		Contingencies.				
		Office Rent - - - -	200	200	...	80
		Purchase of Books - - -	...	...	...	3
		Clothing of Peons - - - -	...	200	160	2
		Office Expenses and Miscellaneous (contract)—				
		Postage Charges - - -	9,000	9,000	9,500	8,537
		Telegram Charges - - -	1,200	1,200	1,700	910
		Rates and Taxes - - - -	...	...	300	134
		Purchase and Repair of Furniture - -	2,000	2,000	1,550	3,130
		Hot and Cold Weather Charges - -	2,500	2,500	2,410	2,460
		Extra Tour Establishment - - -	1,100	1,000	1,100	1,290
		Carriage of Tents and Records - -	5,000	5,000	6,450	4,740
		Repairs of Tents - - - -	1,000	1,400	1,050	802
		Carriage of Stationery - - -	300	300	250	266
		Cloth for Bastahs - - -	200	200	250	242
		Other Petty Contingencies and Office Expenses -	2,600	2,200	1,940	2,052
		Total Contingencies -	25,100	25,200	26,660	24,648
		RECORD ROOM CHARGES.				
—	—	Translators - - -	350	100	300	78
—	—	Copyists - - - -	4,000	4,000	3,500	3,740
—	—	Arrangers and Weeders - -	500	300	500	438
—	—	Contingencies - - -	150	100	200	45
		TOTAL RECORD ROOM CHARGES -	5,000	4,500	4,500	4,301
		TOTAL COMMISSIONERS, PROVINCIAL -	5,56,800	5,55,800	5,52,100	5,60,966
		COMMISSIONERS, LOCAL.				
		Establishment.				
		15 Clerks - -	9,900	9,900	9,900	9,994
		Contingencies.				
		Office Expenses and Miscellaneous - -	100	100	100	377
		TOTAL COMMISSIONERS, LOCAL -	10,000	10,000	10,000	10,371
		Total Commissioners -	5,66,800	5,65,800	5,62,100	5,71,337

18.—GENERAL ADMINISTRATION—*concluded.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		General Establishment of Local Funds.				
		Establishment.				
137	130	Clerks - - - -	42,000	42,000	42,000	41,285
30	31	Servants - - - -	2,000	2,000	2,000	1,628
		Total Establishment -	44,000	44,000	44,000	42,913
		Contingencies.				
		Office Expenses and Miscellaneous - -	9,000	8,000	9,000	7,437
		Miscellaneous Charges met from the special Miscellaneous Grant - - - -	4,900	4,300	4,300	3,468
		Total Contingencies -	13,900	12,300	13,300	10,905
		Total General Establishment of Local Funds	57,900	56,300	57,300	53,818

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
High Court - - - -	3,62,000	3,58,000	3,60,800	3,60,456
Law Officers - - - -	73,000	79,000	72,900	77,501
Judicial Commissioner - - -	83,200	71,300	61,300	61,500
Civil and Sessions Courts - - -	21,05,000	21,21,000	21,03,000	21,03,138
Courts of Small Causes - - -	66,600	66,000	66,000	65,909
Criminal Courts - - - -	15,10,000	14,98,000	15,20,000	15,04,161
Compensation Pay of Covenanted Civil Servants, N.-W. Provinces - - - -	...	...	...	1,475
Pleadership Examination Charges - -	10,000	10,000	6,000	12,351
Refunds - - - - -	35,200	36,700	35,000	35,324
TOTAL -	42,45,000	42,40,000	42,25,000	42,21,815

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		High Court.	Rs.	Rs.	Rs.	Rs.
		Judges.				
1	1	Chief Justice (5,000) - -	60,000	60,000	60,000	60,000
4	4	Puisne Judges (3,750)[4] - -	1,76,400	1,76,400	1,76,400	1,72,084
		Total Judges -	2,36,400	2,36,400	2,36,400	2,32,084
		Registrar, Appellate Side.				
		Salaries.				
1	1	Registrar (1,600)[4] - - -	18,432	18,000	18,432	16,325
2	2	Deputy and Assistant Registrars -	13,200	11,000	15,600	15,500
		Total Salaries -	31,632	29,000	34,032	31,825
		Establishment.				
3	4	Clerks (200 and over) - -	7,800	49,000	7,800	48,146
72	76	Do. (less than 200) - -	42,880		39,960	
46	47	Servants - - - -	3,432	3,400	3,324	3,300
		Temporary Establishment - -	...	...	...	347
			54,112		51,084	
		Deduct—Probable Savings -	*264*		*736*	
		Total Establishment -	53,848	52,400	50,348	51,793
		Allowances.				
		Travelling Allowance - - -	500	600	500	737
		Supplies and Services.				
		Allowances to Witnesses and Jurors - -	2,000	2,000	2,000	4,404
		Purchase of Books - - -	1,000	1,000	1,000	1,082
		Total Supplies and Services -	3,000	3,000	3,000	5,486
		Contingencies.				
		Miscellaneous and Office Expenses (contract grant)	7,100	7,100	7,000	8,773
		Total Registrar, Appellate Side -	96,080	92,100	94,880	98,614
		Carried over -	3,32,480	3,28,500	3,31,280	3,30,698

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		High Court—*continued.*				
		Brought forward -	3,32,480	3,28,500	3,31,280	3,30,698
		TRANSLATORS, APPELLATE SIDE.				
		Establishment.				
4	4	Translators (200 and over) - -	12,780		12,780	
7	7	Do. (less than 200) - -	11,940		11,940	
		TOTAL TRANSLATORS, APPELLATE SIDE -	24,720	24,700	24,720	24,958
		REPORTER.				
		Salaries.				
1	1	Reporter - - - -	4,800	4,800	4,800	4,800
		Total High Court -	3,62,000	3,58,000	3,60,800	3,60,456
		Law Officers.				
		LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.				
		Salaries.				
1	1	Legal Remembrancer (2,000)[4] - -	23,040	23,040	23,040	13,317
2	2	Government Pleaders - -	6,000	6,000	6,000	3,600
		Total Salaries -	29,040	29,040	29,040	16,917
		Establishment.				
3	3	Clerks of Legal Remembrancer -	2,760	2,760	2,760	1,644
4	4	Servants of ditto -	264	260	264	148
5	5	Clerks of Government Pleaders -	1,560	1,560	1,560	705
2	2	Servants of ditto -	120	120	120	71
		Total Establishment -	4,704	4,700	4,704	2,568
		Allowances.				
		Travelling Allowance of Officers - -	1,400	1,600	1,400	1,575
		Ditto of Establishment- -	200	340	200	419
		Ditto of Pleaders - -	1,320	1,300	1,320	1,377
		Total Allowances -	2,920	3,240	2,920	3,371
		Supplies and Services.				
		Fees to Public Prosecutor - - -	10,000	12,000	10,000	13,140
		Fees to Pleaders and Barristers in Criminal Cases -	36,200	40,600	36,200	38,157
		Ditto for conducting Civil Suits - -	200	200	...	222
		Law Charges in Pauper Suits - -	2,600	1,900	2,800	1,554
		Total Supplies and Services -	49,000	54,700	49,000	53,073
		Contingencies.				
		Postage Charges - - - -	160	150	200	100
		Telegram Charges - - - -	100	100	60	91
		Office and Miscellaneous Expenses of Legal Remembrancer - - - -	1,126	1,120	1,126	1,142
		Office and Miscellaneous Expenses of Government Pleaders - - - -	250	250	150	239
		Total Contingencies -	1,636	1,620	1,536	1,572
			87,300	93,300	87,200	
		Deduct—AMOUNT TO BE RECOVERED FROM COURT OF WARDS ON ACCOUNT OF LEGAL REMEMBRANCER	*14,300*	*14,300*	*14,300*	
		Total Law Officers -	73,000	79,000	72,900	77,501
		Judicial Commissioner.				
		Salaries.				
1	2	Judicial Commissioners (3,000)[4] -	51,160	41,600	34,560	34,560
1	1	Registrar (500) - - -	6,000	6,000	6,000	6,000
		Total Salaries -	57,160	47,600	40,560	40,560
		Establishment.				
2	2	Clerks (200 and over) - -	5,400	6,200	5,400	17,400
15	15	Clerks (less than 200) - -	16,000	13,500	11,700	
18	18	Servants - - - -	1,428	1,430	1,428	1,410
		Temporary Establishment - -	700	120	...	...
		Total Establishment -	23,528	21,250	18,528	18,810
		Allowances.				
		Travelling Allowance - - -	50	50	50	10
		Supplies and Services.				
		Allowances to Witnesses and Jurors - -	...	...	20	...
		Purchase of Books - - -	262	300	192	247
		Contingencies.				
		Office Expenses and Miscellaneous (Contract grant) - - - -	2,200	2,100	1,950	1,873
		Total Judicial Commissioner	83,200	71,300	61,300	61,500

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts.				
		DISTRICT AND SESSIONS JUDGES.				
		Salaries.				
		Civil and Sessions Judges (N.-W. P.)—				
2	2	1st Grade (3,000)[4] - -	69,120		69,120	
7	7	2nd „ (2,500)[4] - -	2,01,600		2,01,600	
11	10	3rd „ (1,833⅓)[4] - -	2,11,200		2,28,800	
			4,81,920		4,99,520	
		Civil Judges (Oudh)—				
1	1	1st Grade (1,833⅓) - -	22,000		22,000	
1	1	2nd „ (1,666⅔) - -	20,000		20,000	
2	2	3rd „ (1,333⅓) - -	32,000		32,000	
			74,000		74,000	
			5,55,920		5,73,520	
		Deduct—Probable Savings -	*5,920*		*15,520*	
		Total Salaries -	5,50,000	5,81,000	5,58,000	5,59,600
		Establishment.				
18	18	Munsarims (200 and over) - -	43,200	52,000	43,200	52,203
4	4	Ditto (less than 200) - -	8,400		8,400	
252	252	Clerks (less than 200) - -	1,28,820	1,27,000	1,28,820	1,28,558
241	241	Servants - - - -	14,160	14,200	14,160	14,086
25	25	Sale Amins (Nazirs of Judges Courts) -	20,640	20,500	20,640	20,787
107	107	Civil Court Amins - - -	57,400	58,000	57,400	57,954
192	192	Civil Court Amin's Establishment -	10,140	10,400	10,140	10,441
9	—	Temporary Establishment - -	740	900	740	139
		Total Establishment -	2,83,500	2,83,000	2,83,500	2,84,168
		Allowances.				
		Travelling Allowance of Officers - -	8,500	8,500	8,500	8,155
		Ditto of Establishment - -	3,500	2,500	3,500	2,211
		Total Allowances -	12,000	11,000	12,000	10,366
		Supplies and Services.				
		Diet Allowance to Complainants and Witnesses -	12,700	10,000	10,500	10,130
		Purchase of Books - - - -	700	300	700	177
		Total Supplies and Services -	13,400	10,300	11,200	10,307
		Contingencies.				
		Rents - - - - -	3,000	2,200	3,000	2,216
		Record Racks - - - -	300	200	500	...
		Office Expenses and Miscellaneous (Contract grant)—				
		Postage Charges - - -	13,000	13,000	13,500	12,888
		Telegram Charges - - -	300	300	300	180
		Rates and Taxes - - -	60	...	...	...
		Purchase and Repair of Furniture - -	5,000	4,500	4,700	5,250
		Hot and Cold Weather Charges - -	10,200	10,200	10,100	10,305
		Carriage of Records - - -	1,400	1,400	1,500	1,574
		Fixed Contingencies of subordinate Courts -	17,500	18,000	17,100	17,956
		Carriage of Stationery - - -	600	700	800	651
		Cloth for Bastahs - - -	1,000	1,000	1,000	1,036
		Other petty Contingencies and Office Expenses -	1,740	2,200	2,800	1,669
		Total Contingencies -	54,100	53,700	55,300	53,725
		TOTAL DISTRICT AND SESSIONS JUDGES -	9,13,000	9,39,000	9,20,000	9,18,166
		SUBORDINATE JUDGES.				
		Salaries.				
		Subordinate Judges—				
7	7	1st Grade (800) - -	67,200		67,200	
10	10	2nd „ 3 (700) 7 (600) - -	75,600		75,600	
13	14	3rd „ (500) - -	79,817		78,000	
			2,22,617		2,20,800	
		Deduct—Probable Savings -	*617*		*800*	
		Total Salaries -	2,22,000	2,23,000	2,20,000	2,25,093
		Establishment.				
176	177	Clerks - - -	59,800	60,500	59,700	59,370
72	72	Servants - - - -	4,200	4,500	4,300	4,447
		Total Establishment -	64,000	65,000	64,000	63,817
		TOTAL SUBORDINATE JUDGES -	2,86,000	2,88,000	2,84,000	2,88,910
		Carried over -	11,99,000	12,27,000	12,04,000	12,07,076

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts—*continued.*				
		Brought forward -	11,99 000	12,27,000	12,04,000	12,07,076
		MUNSIFFS.				
		Salaries.				
		Munsiffs—				
29	29	1st Grade (400) - -	1,39,200		1,39,200	
30	30	2nd „ (300) - -	1,08 000		1,08,000	
34	34	3rd „ (200) - -	81,600		81,600	
			3,28,800		3,28,800	
		Deduct—Probable Savings - -	*8,300*		*4,300*	
		Total Salaries -	3,20 500	3 14,000	3,24,500	3,19,744
		Establishment.				
448	461	Clerks - - -	1,40 000	1,38,500	1,40,000	1,37,680
300	296	Servants - - -	17,500	17,500	17,500	17,155
		Total Establishment -	1 57,500	1,56,000	1,57,500	1,54,835
		TOTAL MUNSIFFS -	4,78,000	4,70,000	4,82,000	4,74,579
		PROCESS-SERVING ESTABLISHMENT.				
		Rent-suit Processes.				
		Kurk Amins - - -	52,000	52,000	48,000	51,580
		Sale Moharrirs - - -	8,000	8,000	8,000	7,489
		Nazir's Salary - - -	30,000	29,000	30,000	28,640
		Nazir's Remuneration - -	1,500	2,000	900	1,273
		Runners (Process-servers) - -	1,09,000	1,09,000	1,08,000	1,09,067
		Contingencies (Belts and Badges) -	1,000	500	1,000	923
		Country Stationery - - -	200	200	...	78
		Postage Charges - - -	300	800	100	141
		Total Rent-suit Processes - -	2,02,000	2,01,500	1 96,000	1,99 191
		Judicial Processes.				
		Writers - - - -	10,000	9,000	10,000	10,270
		Runners (Process-servers) - - -	1,41,000	1,41,500	1,40,000	1,38,892
		Postage Charges - - -	5,000	4,000	4,000	4,901
		Contingencies - - - -	2,000	1,500	2,000	1,670
		Sale Commission Fund, Oudh—				
		Fees paid to Amins - - -	1,000	500	...	...
		Total Judicial Processes -	1,59,000	1,56,500	1,56,000	1,55,733
		TOTAL PROCESS-SERVING ESTABLISHMENT -	3,61,000	3,58,000	3,52,000	3,54,924
		RECORD ROOM (COPYIST) ESTABLISHMENT.				
		Copyists - - - -	53,000*	53,000	50,000	52,244
		Arrangers and Weeders - - -	13,000	12,000	13,000	13,620
		Contingencies - - - -	1,000	1,000	2,000	695
		TOTAL RECORD ROOM (COPYIST) ESTABLISHMENT -	67,000	66,000	65,000	66,559
		Total Civil and Sessions Courts -	21,05,000	21,21,000	21,03,000	21,03,138
		Courts of Small Causes.				
		Salaries.				
1	1	Judge (1,000) - - - -	12,000		12,000	
1	1	„ (800—1,000)- - -	12,000		12,000	
2	2	„ (800) - - -	19,200		19,200	
		Total Salaries -	43,200	43,000	43,200	43,394
		Establishment.				
35	35	Clerks (less than 200) - -	13,272	13,500	13,272	13,792
32	32	Servants - - -	1,872	2,000	1,872	2,007
		Total Establishment -	15,144	15,500	15,144	15,799
		Allowances.				
		Travelling Allowance - - -	100	100	100	...
		Contingencies.				
		Office Expenses and Miscellaneous (contract)	975	900	1,020	839
		PROCESS-SERVING ESTABLISHMENT.				
1	1	Nazir and Naib-Nazir - -	240	240	240	210
5	5	Bailiffs - - -	2,520	2,060	2,520	1,955
49	58	Process-servers - - -	4,200	4,100	3,600	3,620
		Contingencies - - -	221	100	176	92
		TOTAL PROCESS-SERVING ESTABLISHMENT -	7,181	6,500	6,536	5,877
		Total Courts of Small Causes -	66,600	66,000	66,000	65,909

* Includes Rs. 1,700 for Judicial Commissioner's Office.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Criminal Courts.	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENT.				
		Salaries.				
		Moiety of the salaries of Collectors, Magistrates and others transferred from "3—Land Revenue, Charges of District Administration," (page 20) - -	8,30,000	8,21,000	8,47,000	8,29,852
1	1	City Magistrate (Lucknow) (1,100)[4] -	12,672	11,000	12,672	10,518
		Cantonment Magistrates—				
4	5	1st class (1,000) - -	60,387	1,18,000	46,800	1,20,962
8	7	2nd „ (800 and 700) - -	60,000		74,814	
		Moiety of Deputation Allowance -	...		3,000	
			9,63,059		9,84,286	
		Deduct—Probable Savings -	*8,059*		*9,286*	
		Total Salaries -	9,55,000	9,50,000	9,75,000	9,61,332
		Establishment.				
		MAGISTRATES' ESTABLISHMENT.				
1	1	Clerk (200) - - -	2,400	2,68,000	2,400	2,70,083
674	676	Clerks (less than 200) -	2,69,760		2,68,980	
335	334	Servants - - -	20,832	20,800	20,832	20,772
		CANTONMENT MAGISTRATE'S ESTABLISHMENT.				
47	45	Clerks - -	13,236	13,000	13,680	12,996
60	57	Servants - -	3,192	3,400	3,372	3,387
		HONORARY MAGISTRATE'S ESTABLISHMENT.				
79	75	Clerks - - -	11,298	11,400	11,688	11,535
6	6	Servants - - - -	360	400	360	365
			3,21,078		3,21,312	
		Deduct—Probable Savings -	*1,078*		*4,312*	
		Total Establishment -	3,20,000	3,17,000	3,17,000	3,19,138
		Allowances.				
		Cantonment Magistrate's House-rent Allowance	2,340	2,400	2,340	2,340
		Travelling Allowance of Officers - -	32,000	33,500	32,000	30,616
		Ditto of Establishment -	7,660	7,600	7,660	7,218
		Total Allowances -	42,000	43,500	42,000	40,174
		Supplies and Services.				
		Diet to Witnesses and Assessors - -	73,000	70,000	64,500	66,576
		Fees for Post-mortem Examinations - -	200	200	200	10
		Purchase of Books - - -	200	100	200	27
		Petty Construction and Repairs - -	1,000	600	1,000	369
		Purchase of Tents - - -	9,600	5,400	12,000	5,591
		Rewards under the Arms Act - -	200	100	125	28
		Clothing of Peons - - -	...	200	175	...
		Magistrates' Contract Grant—				
		Transport of Dead Bodies and Wounded Persons from Out-Stations to Head-Quarters -	6,000	6,500	...	6,856
		Transport of Accused Persons from Out-Stations to Head-Quarters - -	3,000	3,500	...	3,871
		Transfer of Accused Persons from one District to another - - - -	2,700	3,000	...	2,691
		Dieting of Wounded Persons in Police Cases -	1,000	800	...	...
		Total Supplies and Services -	96,900	90,400	78,200	86,019
		Contingencies.				
		Purchase of Record Racks - - -	900	100	300	...
		Office Rent - - - -	300	200	300	...
		Office Expenses and Miscellaneous (contract)—				
		Magistrates' Contract Grant—				
		Postage Charges - - -	17,600	18,000	18,500	17,949
		Telegram Charges - - -	1,000	900	1,200	793
		Rates and Taxes - - -	100	200	...	118
		Hot and Cold Weather Charges - -	10,600	11,200	10,900	11,269
		Extra Tour Establishment - -	3,600	3,700	3,500	3,501
		Carriage of Tents and Records - -	14,000	13,400	13,400	13,432
		Repairs of Tents - - -	2,800	3,000	3,200	2,896
		Purchase and Repair of Furniture - -	4,200	5,400	4,800	5,413
		Carriage of Stationery - - -	500	400	650	341
		Cloth for *Bastaks* - - -	1,000	800	1,050	787
		Other petty Contingencies and Office Expenses -	8,100	8,400	19,000	11,256
		Carried over -	64,700	65,700	76,800	67,755
			14,13,900	14,00,900	14,12,200	14,06,663

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Criminal Courts—*contd.*	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENT—*contd.*				
Brought forward	14,13,900	14,00,900	14,12,200	14,06,663
Contingencies—contd.				
Brought forward	64,700	65,700	76,800	67,755
Cantonment Magistrates' Contract Grant.				
Postage Charges	530	500	...	502
Telegram Charges	110	100	...	33
Hot and Cold Weather Charges	960	1,000	950	924
Purchase and Repair of Furniture	310	400	400	471
Carriage of Stationery	80	100	30	30
Cloth for *Bastaks*	40	80	50	35
Other petty Contingencies and Office Expenses	370	220	570	169
Total Contingencies	67,100	68,100	78,800	69,919
TOTAL GENERAL ESTABLISHMENT	14,81,000	14,69,000	14,91,000	14,76,582
RECORD ROOM (COPYIST) ESTABLISHMENT.				
Translators	200	200	200	81
Copyists	19,000	19,500	19,000	18,477
Arrangers and Weeders	9,700	9,200	9,800	9,021
Servants	100	100	...	...
TOTAL RECORD ROOM (COPYIST) ESTABLISHMENT	29,000	29,000	29,000	27,579
Total Criminal Courts	15,10,000	14,98,000	15,20,000	15,04,161

Numbers: 1889-90. | 1890-91.

19B.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Jails	9,92,000	9,75,000	9,33,900	9,38,781
Jail Manufactures	1,98,000	2,05,000	1,97,100	1,74,592
Refunds	...	...	..	198
TOTAL	11,90,000	11,80,000	11,31,000	11,13,571

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Jails.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector-General	25,000	22,000	22,000	27,903
		Establishment.				
1	1	Clerk (350)	4,200	13,400	4,200	13,216
13	13	Clerks (less than 200)	9,240		9,240	
9	9	Servants	576	600	576	559
		Temporary Establishment	...		...	1
		Total Establishment	14,016	14,000	14,016	13,776
		Allowances.				
		Travelling Allowance of Officers	500	1,900	3,000	1,519
		Ditto of Establishment	700	500	900	386
		Hill Journey Allowances—				
		Travelling Allowance	300	200	200	251
		House-rent Allowance	200	100	200	120
		Total Allowances	1,700	2,700	4,300	2,276
		Contingencies.				
		Extra Tour Establishment	100	...	100	...
		Postage Charges	1,200	1,160	1,200	1,176
		Telegram Charges	150	150	150	79
		Railway Charges	150	150	150	114
		Office Expenses and Miscellaneous	1,200	1,200	1,184	959
		Hill Journey Charges—				
		Rents, Rates, and Taxes	300	270	300	256
		Contingencies and Miscellaneous	184	170	200	81
		Total Contingencies	3,284	3,100	3,284	2,665
		TOTAL SUPERINTENDENCE	44,000	41,800	43,600	46,620

19 B.—LAW AND JUSTICE—JAILS—*contd.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
		SALARIES.				
		Central Jails.				
6	6	Superintendents - - -	68,400	70,000	68,400	67,290
12	18	Jailors - - - -	32,000	32,000	28,100	31,966
		Total Central Jails -	1,00,400	1,02,000	96,500	99,256
		District Jails.				
44	44	Superintendents (Allowance 50, 75, 100 & 150) - - - -	45,900	46,000	49,800	48,152
45	72	Jailors - - - -	45,240	42,000	45,500	42,735
		Total District Jails -	91,140	88,000	95,300	90,887
		Reformatory School.				
—	1	Superintendent (Allowance 50)- -	600	600	...	...
		TOTAL SALARIES -	1,92,140	1,90,600	1,91,800	1,90,143
		CLERICAL ESTABLISHMENT.				
60	54	Clerks (less than 200) Central Jails -	12,000	11,000	12,000	10,991
201	174	Ditto ditto District Jails -	28,872	24,000	28,000	22,879
—	3	Ditto and Teachers—Reformatory School	1,260	1,000	...	...
		TOTAL CLERICAL ESTABLISHMENT -	42,132	36,000	40,000	33,870
		WARDER'S ESTABLISHMENT.				
614	614	Warders—Central Jails - -	52,000	45,000	52,000	43,447
1,168	1,168	Do. District Jails (*a*) - -	83,520	82,000	83,000	78,727
23	23	Do. District Jails, Lock-ups -	1,364	1,300	1,200	1,042
—	8	Guards—Reformatory School - -	528	500	...	..
		TOTAL WARDER'S ESTABLISHMENT -	1,37,412	1,28,800	1,36,200	1,23,216
		MENIAL AND OTHER ESTABLISHMENT.				
3	3	Extra servants, District Jails - -	204	200	750	652
—	—	Servants do. Lock-ups -	800	800	750	1,103
30	34	Sweepers and Water-bearers, Magistrates' Lock-ups - - -	1,300	1,300	1,000	1,300
—	2	Servants, Reformatory School - -	120	100	...	...
		TOTAL MENIAL AND OTHER ESTABLISHMENT -	2,424	2,400	2,500	3,055
		SUPPLIES AND SERVICES.				
		Central Jails.				
		Rations (10,250 prisoners) - - -	1,75,000	1,74,000	1,50,000	1,57,292
		Clothing and Bedding (10,250 prisoners) -	23,000	23,000	18,000	25,061
		Transportation Charges - - -	3,300	3,000	2,500	3,309
		Total Central Jails -	2,01,300	2,00,000	1,70,500	1,85,662
		District Jails.				
		Rations (13,644 prisoners) - - -	2,22,800	2,22,000	2,10,000	2,15,023
		Clothing and Bedding (13,644 prisoners) -	26,000	26,000	25,000	26,345
		Passage-money of convicts - - -	6,500	7,000	6,000	5,897
		Total District Jails -	2,55,300	2,55,000	2,41,000	2,47,265
		District Jail, Lock-ups.				
		Rations (1,527 prisoners) - - -	18,500	18,400	18,000	17,071
		Clothing and Bedding (1,527 prisoners) - -	700	800	500	702
		Total District Jail, Lock-ups -	19,200	19,200	18,500	17,773
		Magistrates' Lock-ups.				
		Rations (1,105 prisoners) - - -	24,000	24,000	23,000	22,145
		Clothing and Bedding (1,105 prisoners) -	1,000	800	1,000	735
		Total Magistrates' Lock-ups -	25 000	24,800	24,000	22,880
		Reformatory School.				
		Rations (100 prisoners) - - -	2,000	1,000	...	...
		Clothing and Bedding (100 prisoners) - -	400	200	...	...
		Total Reformatory School -	2,400	1,200	...	...
		TOTAL SUPPLIES AND SERVICES -	5,03,200	5,00,200	4,54,000	4,73,580

(*a*) Includes charges on account of Intramural guards and night watchmen.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
		HOSPITAL CHARGES.				
		Central Jails.				
18	18	Native Doctors and Compounders -	5,760	5,300	5,640	5,212
		Hospital Medicines - - -	630	2,000	600	2,022
		Diet of patients - - -	5,500	5,600	5,500	5,006
		Other Charges - - -	570	1,000	...	455
		Total Central Jails -	12,460	13,900	11,740	12,695
		District Jails.				
45	45	Native Doctors and Compounders -	15,900	15,000	15,360	13,883
		Hospital Medicines - - -	4,000	5,000	1,600	4,579
		Diet of patients - - -	11,000	12,000	9,000	9,838
		Total District Jails -	30,900	32,000	25,960	28,300
		District Jail—Lock-ups.				
		Hospital Medicines - - -	200	200	260	122
		Diet of patients - - -	500	500	540	449
		Total District Jail—Lock-ups -	700	700	800	571
		Magistrates' Lock-ups.				
		Hospital Medicines - - -	100	100	100	79
		Diet of patients - - -	500	600	300	616
		Total Magistrates' Lock-ups -	600	700	400	695
		Reformatory School.				
		Allowance to Native Doctor - - -	60	50	...	...
		Hospital Medicine - - - -	5	...	...	...
		Diet of patients - - - -	75	50	...	...
		Total Reformatory School -	140	100	...	...
		TOTAL HOSPITAL CHARGES -	44,800	47,400	38,900	42,261
		ALLOWANCES.				
		Travelling Allowances—Central Jails - -	500	1,000	400	1,144
		Travelling Allowances—District Jails -	885	780	600	482
		Travelling Allowances—Reformatory School -	15	20	...	...
		TOTAL ALLOWANCES -	1,400	1,800	1,000	1,626
		CONTINGENCIES.				
		Postage Charges—				
		Central Jails - - - -	500	500	500	481
		District Jails - - - -	1,576	1,600	1,500	1,551
		Reformatory School - - -	24	20	...	...
		Telegram Charges—				
		Central Jails - - - -	25	25	...	24
		District Jails - - - -	150	100	...	104
		Reformatory School - - -	5	...	...	...
		Country Stationery (Central Jails) - -	200	200	...	186
		Office Expenses and Miscellaneous—				
		Central Jails - - - -	6,712	8,000	7,000	6,364
		District Jails - - - -	12,000	12,200	14,000	12,274
		District Jail—Lock-ups - - -	700	655	700	600
		Magistrates' Lock-ups - - -	2,100	2,400	2,200	2,826
		Reformatory School - - -	500	300	...	...
		TOTAL CONTINGENCIES -	24,492	26,000	25,900	24,410
		TOTAL SUPERINTENDENCE - -	44,000	41,800	43,600	46,620
		TOTAL CENTRAL JAILS - -	3,86,097	3,81,625	3,50,640	3,60,250
		TOTAL DISTRICT JAILS - -	5,04,547	4,95,880	4,90,110	4,83,121
		TOTAL DISTRICT JAIL—LOCK-UPS -	22,764	22,655	21,950	21,089
		TOTAL MAGISTRATES' LOCK-UPS -	29,000	29,200	27,600	27,701
		TOTAL REFORMATORY SCHOOL -	5,592	3,840	...	...
		Total Jails -	9,92,000	9,75,000	9,33,900	9,38,781
		Jail Manufactures.				
		Clerical Establishment.				
10	12	Clerks (less than 200) Central Jails	3,840	3,700	4,200	3,625
11	11	Ditto ditto District Jails	700	700	700	514
		Total Clerical Establishment -	4,540	4,400	4,900	4,139
		Allowances.				
		Commission to Jailors, Central Jails - -	6,800	8,000	6,100	4,470
		Ditto ditto District Jails - -	8,000	5,500	8,400	5,838
		Total Allowances -	14,800	13,500	14,500	10,308
		Carried over -	19,340	17,900	19,400	14,447

19B.—LAW AND JUSTICE—JAILS—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Jail Manufactures—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	19,340	17,900	19,400	14,447
Supplies and Services.				
Purchase of Raw Materials, Central Jails -	83,000	90,000	83,000	75,124
Ditto ditto District Jails -	70,000	70,000	71,700	63,259
Ditto ditto Reformatory School -	1,200	1,000	...	...
Total Supplies and Services -	1,54,200	1,61,000	1,54,700	1,38,383
Contingencies.				
Miscellaneous Charges—Central Jails - -	14,200	16,000	13,000	12,070
Ditto ditto District Jails - -	10,000	10,000	10,000	9,692
Ditto ditto Reformatory School -	260	100	...	...
Total Contingencies -	24,460	26,100	23,000	21,762
TOTAL CENTRAL JAILS -	1,07,840	1,17,700	1,06,300	95,289
TOTAL DISTRICT JAILS -	88,700	86,200	90,800	79,303
TOTAL REFORMATORY SCHOOL .	1,460	1,100	..	...
Total Jail Manufactures -	1,98,000	2,05,000	1,97,100	1,74,592

20.—POLICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Railway Police (*a*) - - - -	22,000	22,000	27,000	18,476
PROVINCIAL.				
Superintendence (*a*) - - - -	1,33,800	1,36,700	1,32,600	1,32,115
District Executive Force (*a*) - - -	35,51,200	36,32,200	36,25,000	35,27,908
Village Police - - - -	12,100	11,300	14,600	12,676
Special Police (*a*) - - - -	26,800	26,900	27,700	26,412
Railway Police (*a*) - - - -	15,000	13,200	9,300	9,919
Thuggee and Dacoiti (*a*) - - -	400	200	400	153
Cattle Pounds - - -	75,000	72,000	79,000	63,779
Miscellaneous - - - -	100	100	100	80
Refunds - - - -	2,600	2,400	4,300	2,700
TOTAL PROVINCIAL -	38,17,000	38,95,000	38,93,000	37,75,742
LOCAL.				
Village Police (*a*) - - - -	25,11,000	24,83,000	24,90,000	24,75,903
TOTAL	63,56,000	64,00,000	64,10,000	62,70,121

(*a*) Under the control of the Inspector General of Police.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Railway Police.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		EAST INDIAN RAILWAY, IMPERIAL.				
		Salaries.				
1	1	Share of Salary of Assistant Inspector General (1,000) - -	5,045	5,000	12,000	...
		Police Force.				
4	4	Inspectors - - -	8,700	8,700	8,400	2,464
6	6	Sub-Inspectors - - -	4,320	4,300	4,320	1,298
9	9	European Constables and Sergeants -	8,640	8,600	8,640	2,745
37	35	Head Constables - - -	6,300	6,300	6,660	1,957
145	143	Constables - - -	13,728	13,700	13,920	3,676
		Total Police Force -	41,688	41,600	41,040	12,140
		Establishment.				
		Office Establishment.				
6	6	Clerks (less than 200) - -	1,884	1,900	2,892	88
4	4	Servants - - -	276	300	276	81
		Total Office-Establishment -	2,160	2,200	3,168	169
		Watch and Ward Establishment.				
2	2	Jamadars - - -	206	200	206	...
173	173	Chaukidars - - -	12,776	12,800	12,776	3,538
		Total Watch and Ward Establishment-	12,982	13,000	12,982	3,538
		Total Establishment -	15,142	15,200	16,150	3,707
		Carried over -	61,875	61,800	70,090	15,847

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Railway Police—*continued.*	Rs.	Rs.	Rs.	Rs.
EAST INDIAN RAILWAY—IMPERIAL—*contd.*				
Brought forward -	61,875	61,800	70,090	15,847
Allowances.				
Travelling Allowances of Officers - -	1 000	7)0	1,200	196
Ditto of Sub-Officers - -	1,700	1,800	1,680	608
House Rent Allowances - - -	6,300	6,000	6,354	1,653
Total Allowances -	9,000	8 500	9,234	2,457
Supplies and Services.				
Clothing and Great Coats - - -	1,876	1,700	1,916	—772
Rewards - - - -	180	200	180	55
Total Supplies and Services -	2,056	1,900	2,096	—717
Contingencies.				
Postage Charges - - -	120	120	120	37
Telegram Charges - - -	24	24	24	6
Rents, Rates, and Taxes - - -	600	600	600	308
Country Stationery - - -	100	206	...	30
Other Contingencies - - -	1,500	1,450	1,500	508
Total Contingencies -	2,344	2,400	2,244	889
	75,275	74,600	83,664	
Deduct—$\frac{7}{10}$ths of the cost recoverable from the Railway	*53,275*	*52,600*	*56,664*	
TOTAL EAST INDIAN RAILWAY—IMPERIAL -	22,000	22,000	27 000	18,476
CAWNPORE-ACHNERA RAILWAY, PROVINCIAL				
Salaries.				
Share of Salary of Assistant Inspector General - - - -	1,678	1,700	...	...
Police Force.				
1889-90: 1 — 1890-91: 1 — Inspector (100) - - -	1,200	1,200	1,200	330
1889-90: — — 1890-91: 1 — Sub-Inspector - - -	600	300	...	...
1889-90: 7 — 1890-91: 8 — Head Constables - - -	1,524	1,400	1,380	413
1889-90: 21 — 1890-91: 23 — Constables - - -	1,932	1,800	1,764	475
Total Police Force -	5,256	4,700	4,344	1,218
Establishment.				
1889-90: 2 — 1890-91: 2 — Clerks - - - -	783	700	540	154
Watch and Ward Establishment.				
1889-90: 46 — 1890-91: 46 — Chaukidars - - -	2,952	2,500	2,952	1 933
Allowances.				
Travelling Allowance of Officers - -	200	100	300	15
Ditto of Sub-Officers - -	300	250	200	78
House Rent Allowances - - -	506	170	474	18
Total Allowances -	1,006	520	974	111
Supplies and Services.				
Clothing and Great Coats - -	314	300	282	84
Contingencies.				
Postage Charges - - - -	40	25	48	6
Telegram Charges - - -	10	5	12	...
Rents, Rates, and Taxes - - -	...	...	...	36
Country Stationery and Oil - -	300	250	300	47
Total Contingencies -	350	280	360	89
	12,339	10,700	9,452	
Deduct—$\frac{7}{10}$ths of the cost recoverable from the Railway plus 5 per cent. for Leave Allowances - - -	*8,739*	*7,600*	*6,652*	
TOTAL CAWNPORE-ACHNERA RAILWAY, PROVINCIAL -	3 600	3,100	2,800	3,589
BENGAL AND NORTH-WESTERN RAILWAY, PROVINCIAL				
Salaries.				
Share of salary of Assistant Inspector General - - - -	1,851	1,850	...	...
Police Force.				
1889-90: 1 — 1890-91: 1 — Inspector - - -	1,800	1,800	1,800	411
1889-90: 1 — 1890-91: 1 — Sub-Inspector - - -	600	600	600	220
1889-90: 5 — 1890-91: 5 — Head Constables - - -	1,020	1,020	1,020	214
1889-90: 17 — 1890-91: 17 — Constables - - -	1,428	1,420	1,428	284
Total Police Force -	4,848	4,840	4,848	1,129
Establishment.				
1889-90: 2 — 1890-91: 2 — Clerks - - - -	808	800	540	130
Watch and Ward Establishments—				
1889-90: 32 — 1890-91: 32 — Chaukidars including clothing - -	2.472	2,200	2,472	1,872
Total Establishment -	3 280	3,000	3,012	2,002
Carried over -	9,979	9,690	7,860	3,131

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Railway Police—*continued.*				
BENGAL AND N.-W. RAILWAY, PROVINCIAL—*continued.*				
Brought forward -	9,979	9,690	7,860	3,131
Allowances.				
Travelling Allowance of Officers - -	300	280	300	—55
Ditto of Sub-Officers - -	240	330	240	129
House Rent Allowances - - -	498	400	498	127
Total Allowances -	1,038	1,010	1,038	201
Supplies and Services.				
Clothing and Great Coats - - -	232	...	232	138
Contingencies.				
Country Stationery and Oil - -	240	50	240	4
Miscellaneous Expenses - - -	60	250	60	51
Total Contingencies -	300	300	300	55
Deduct—$\frac{1}{10}$ths of the cost recoverable from the Railway plus 5 per cent. for leave allowances - - -	11,549 *8,249*	11,000 *7,800*	9,430 *6,600*	
TOTAL BENGAL AND N.-W. RAILWAY, PROVINCIAL -	3,300	3,200	2,830	3,525
ROHILKHAND-KUMAUN RAILWAY, PROVINCIAL.				
Police Force.				
Numbers. 1889-90. 1890-91.				
1 1 Sub-Inspector (70) - - -	420	420	420	119
1 1 Head Constable - - -	180	180	180	61
4 4 Constables - - -	336	350	336	77
Total Police Force -	936	950	936	257
Allowances.				
Travelling Allowance of Officers - -	50	50	50	—16
Ditto of Sub-Officers - -	100	50	100	48
Total Allowances -	150	100	150	32
Supplies and Services.				
Clothing and Great Coats - - -	40	40	40	17
Contingencies.				
Miscellaneous Contingencies - -	75	20	75	—3
Deduct—$\frac{1}{10}$ths of the cost recoverable from the Railway plus 10 per cent. for cost of supervision -	1,201 *901*	1,110 *810*	1,201 *841*	
TOTAL ROHILKHAND-KUMAUN RAILWAY, PROVINCIAL -	300	300	360	303
PILIBHIT STATE RAILWAY, PROVINCIAL.				
Police Force.				
Numbers. 1889-90. 1890-91.				
1 1 Sub-Inspector - - - -	420	420	420	385
1 1 Head Constable - - - -	180	180	180	180
7 7 Constables - - - -	588	600	588	582
	1,188		1,188	
Deduct—Probable Savings -	*15*		*15*	
Total Police Force -	1,173	1,200	1,173	1,147
Allowances.				
Travelling Allowance of Officers - - -	50	...	50	...
Ditto of Sub-Officers -	50	55	50	24
Total Allowances -	100	55	100	24
Supplies and Services.				
Clothing and Great Coats - - - -	64	100	64	105
Contingencies.				
Miscellaneous Contingencies - - -	63	45	75	20
TOTAL PILIBHIT STATE RAILWAY—PROVINCIAL -	1,400	1,400	1,412	1,296
CAWNPORE AND KALPI RAILWAY, PROVINCIAL.				
Salaries.				
Share of salary of Assistant Inspector General - - -	3,426	3,400	...	...
Police Force.				
Numbers. 1889-90. 1890-91.				
... 1 Inspector - - -	1,200	900	...	...
2 11 Head Constables - - -	1,980	1,600	324	90
8 42 Constables - - -	4,032	3,000	768	198
Total Police Force -	7,212	5,500	1,092	288
Establishment.				
Clerks - - - - -	497	500	...	...
Watch and Ward Establishment - -	4,140	3,500	1,075	...
Total Establishment -	4,637	4,000	1,075	...
Carried over -	15,275	12,900	2,167	288

20.—POLICE—*continued.*

Numbers 1889-90	Numbers 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Railway Police—*continued.*	Rs.	Rs.	Rs.	Rs.
		CAWNPORE AND KALPI RAILWAY, PROVINCIAL—*contd.*				
		Brought forward -	15,275	12,900	2,167	288
		Allowances.				
		Travelling Allowance of Officers - -	300	100	100	...
		Ditto of Sub-Officers - -	300	100	...	9
		House-rent Allowance - - -	816	300	96	9
		Total Allowances -	1,416	500	196	18
		Supplies and Services.				
		Clothing and Great Coats - - -	513	200	79	3
		Rewards - - - -	40	...	...	...
		Total Supplies and Services -	553	200	79	3
		Contingencies.				
		Miscellaneous Contingencies - - -	456	300	204	4
			17,700	13,900	2,646	
		Deduct—$\frac{7}{16}$ths of the cost recoverable from the Railway - - -	*12,400*	*9,700*	*1,876*	
		TOTAL CAWNPORE AND KALPI RAILWAY, PROVINCIAL	5,300	4,200	770	313
		LUCKNOW AND SITAPUR STATE RAILWAY, PROVINCIAL.				
		Police Force.				
2	2	Head Constables - - - -	360	360	360	348
6	6	Constables - - - -	504	500	504	486
		Total Police Force -	864	860	864	834
		Allowances.				
		Travelling Allowance of Officers - - -	100	50	100	...
		Ditto of Sub-Officers - -	25	20	50	...
		Total Allowances -	125	70	150	...
		Supplies and Services.				
		Clothing and Great Coats - - - -	64	60	64	56
		Contingencies.				
		Miscellaneous Contingencies - - -	47	10	50	3
		TOTAL LUCKNOW AND SITAPUR STATE RY., PROVINCIAL -	1,100	1,000	1,128	893
		TOTAL IMPERIAL SUB-HEADS -	22,000	22,000	27,000	18,476
		TOTAL PROVINCIAL SUB-HEADS -	15,000	13,200	9,300	9,919
		Total Railway Police -	37,000	35,200	36,300	28,395
		Superintendence.				
		Salaries.				
1	1	Inspector General (2,500)[4] - -	28,800	31,000	28,800	26,787
2	2	Deputy Inspectors General (1,500) (1,200)	32,400	32,000	32,400	37,217
1	1	Personal Assistant (700) - -	8,400	8,400	8,400	9,920
		Total Salaries -	69,600	71,400	69,600	73,924
		Establishment.				
—	1	Inspector - - -	1,200	...	...	...
2	2	Clerks (200 and over) - -	6,600	30,000	6,600	29,346
30	31	„ (less than 200) - -	22,500		22,140	
17	17	Foot Constables - - -	1,266	1,250	1,266	1,211
9	9	Servants - - -	672	700	672	667
		Total Establishment -	32,238	31,950	30,678	31,224
		Allowances.				
		Travelling Allowance of Officers - -	4,500	4,700	4,500	5,307
		Ditto of Establishment -	1,540	1,300	1,200	656
		Hill Journey Allowances—				
		Travelling Allowance - - -	1,000	1,050	1,000	1,231
		House-rent Allowance - - -	1,000	1,150	1,000	817
		Total Allowances -	8,040	8,200	7,700	8,011
		Supplies and Services.				
		Purchase of Tents - - -	200	1,500	200	256
		Contingencies.				
		Office Expenses & Miscellaneous (Contract grant) -	7,500	7,500	8,100	8,339
		Hill Journey Charges—				
		Rents, Rates, and Taxes - - -	474	475	474	473
		Contingencies and Miscellaneous - -	148	175	148	149
		Total Contingencies -	8,122	8,150	8,722	8,961
		Carried over -	1,18,200	1,21,200	1,16,900	1,22,376

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs	Rs.	Rs.
		Superintendence—*contd.*				
		Brought forward -	1,18,200	1,21,200	1,16,900	1,22,376
		SPECIAL BRANCH.				
		Salaries.				
1	1	Assistant Inspector General of Police -	12,000	12,000	12,000	7,500
		Establishment.				
1	1	Clerk - - - -	1,800	2,000	1,800	1,176
		Allowances.				
		Travelling Allowance - -	840	600	940	378
		Contingencies.				
		Postage Charges - - - -	300	300	360	147
		Telegram Charges - - -	100	40	180	4
		Rents, Rates, and Taxes - - -	360	360	360	240
		Office Expenses and Miscellaneous - -	200	200	60	294
		Total Contingencies -	960	900	960	685
		TOTAL SPECIAL BRANCH -	15,600	15,500	15,700	9,739
		Total Superintendence -	1,33,800	1,36,700	1,32,600	1,32,115
		District Executive Force.				
		Salaries.				
		District Superintendents—				
3	3	1st Grade (1,000) - -	36,000		36,000	
7	7	2nd „ (800) - -	67,200		67,200	
11	11	3rd „ (700) - -	92,400	3,74,000	92,400	3,39,484
9	9	4th „ (600) - -	64 800		64,800	
10	10	5th „ (500) - -	60,000		60,000	
5	5	New 5th Grade (400) - -	24,000		24,000	
		Assistant District Superintendents—				
1	1	City Police, Lucknow (400) -	4,800		4,800	
4	4	1st Grade (300) - - -	14,400	24,000	14,400	23,756
4	4	2nd „ (250) - - -	12,000		12,000	
			3,75,600		3,75,600	
		Lump Alteration -	*600*		*600*	
		Total Salaries -	3,75,000	3,98,000	3,75,000	3,63,240
		Police Force.				
		Inspectors—				
31	31	1st Grade (250), (225), (200) -	78,900		78,600	
57	57	2nd „ (175), (150) - -	1,04,700	3,09,000	1,05,000	3,07,222
26	26	3rd „ (125) - - -	39,000		39,000	
72	72	4th „ (100) - -	86,400		86,400	
		Sub-Inspectors—				
169	168	1st Grade (80), (75), (70), (65) -	1,41,720		1,42,680	
319	319	2nd „ (50) - - -	1,91,400	3,93,000	1,91,400	3,92,000
217	221	3rd „ (30) - - -	79,560		78,120	
		European Sergeants—				
3	3	1st Grade (100) - - -	3,600		3 600	
2	2	2nd „ (80) - - -	1,920	7,700	1,920	7,590
3	3	3rd „ (60) - - -	2,160		2,160	
		Mounted Head Constables—				
8	14	1st Grade (31-7-8) - -	5,288		3,022	
16	10	2nd „ (29-7-8) - -	3,538		5,664	
		Mounted Constables—		1,45,000		1,62,820
20	34	1st Grade (26¾) - -	10,914		6,420	
295	281	2nd „ (24¾) - -	83,457		87,615	
291	111	3rd „ (19¾) - -	26,307		68,967	
		Head Constables—				
257	295	1st Grade (24-7-8) - -	86,656		75,494	
548	517	2nd „ (19-13-0), (19-7-8) - -	1 20,849	5,55,300	1,28,095	5,55,030
999	939	3rd „ (14-7-8), (11-14-8), (11-7-8) -	1,63,115		1,72,826	
1,660	1,700	4th „ (9-7-8), (7-7-8), (6-7-8) -	1,92,991		1,88 334	
		Foot Constables—				
503	503	1st Grade (7¾) - - -	47,067		47,163	
5,050	5,571	2nd „ (6¾) - - -	4,51,251	12,73,000	4,09,050	12,61,047
12,219	12,208	3rd „ (5¾) - - -	8,42,352		8,43,111	
			27,63,145		27,64 641	
		Deduct—Probable Savings -	70,145		*64,641*	
		Total Police Force -	26,93,000	26,83,000	27,00,000	26,85,709
		Establishment.				
22	23	Sweepers for Police Lines - -	800	1,000	770	981
		Carried over -	30,68,800	30,82,000	30,75,770	30,49,930

20.—POLICE —*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
District Executive Force—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	30,68,800	30,82,000	30,75,770	30,49,930
Allowances.				
Travelling Allowance of Officers - -	32,000	32,000	31,000	31,704
Ditto of Police Force - -	28,000	35,000	23,000	31,372
Total Allowances -	60,000	67,000	54,000	63,076
Supplies and Services.				
Clothing of Provincial Constabulary Police -	1,25,000	1,80,000	2,00,000	76,156
Clothing of Municipal, Cantonment and Town Constabulary Police and Chaukidars - -	54,000	59,000	61,000	86,961
Arms and Accoutrements - - -	22,000	19,000	19,000	32,612
Repairs of Arms - - - -	12,000	12,000	12,000	12,449
Railway Fare and Carriage of Police Escorts -	38,500	40,000	33,230	38,946
Secret Service Money - - -	500	500	500	294
Rewards for Meritorious Services - -	4,000	5,500	4,000	5,301
Rewards for Apprehension of Proclaimed Offenders	3,500	4,500	3,000	4,885
Purchase of Tents - - -	3,500	2,000	3,000	1,665
Total Supplies and Services -	2,63,000	3,22,500	3,35,730	2,59,269
Contingencies.				
Purchase of Books - - -	...	20	...	...
Lodgings - - - -	2,800	2,680	2,700	2,412
Office Expenses and Miscellaneous (Contract grant)	64,800	64,800	66,500	67,196
Total Contingencies -	67,600	67,500	69,200	69,608
Hospital Charges. (Numbers: 1889-90 / 1890-91)				
17 / 15 Native Doctors - - -	4,200	4,600	4,400	4,577
43 / 44 Compounders and Leechmen - -	5,400	5,000	5,000	4,946
66 / 66 Hospital Orderly Peons - -	4,000	4,000	4,000	3,965
58 / 58 Bhistees, Cooks, and Sweepers - -	3,200	3,100	3,200	3,010
Cost of Bazar Medicines - - -	2,100	2,000	2,100	1,823
European Medicines supplied by the Mily. Dept. -	3,000	3,000	3,000	3,017
Total Hospital Charges -	21,900	21,700	21,700	21,338
General Police.				
171 Extra Guards - - -	16,200	16,500	17,500	14,618
Cost of Clothing - - -	300	100	500	...
Rewards to Constables - - -	10,000	10,400	10,000	9,386
Miscellaneous - - -	500	200	600	195
Total General Police -	27,000	27,200	28,600	24,199
Other Police. (Numbers: 1889-90 / 1890-91)				
245 / 245 Magistrates' Guards - -	13,800	14,000	13,800	13,706
204 / 200 Distillery Guards - - -	16,000	16,200	16,400	16,034
73 / 73 Superintendents' Orderly Peons -	4,400	4,400	4,400	4,226
/ 60 Canal Chaukidars - - -	3,200	3,200	...	...
Temporary Guards - - -	5,500	6,500	5,400	6,522
Total Other Police -	42,900	44,300	40,000	40,488
Total District Executive Force -	35,51,200	36,32,200	36,25,000	35,27,908
Village Police.				
VILLAGE POLICE, PROVINCIAL.				
Rewards to Chaukidars (Oudh) - -	11,000	11,000	12,500	12,533
Petty Construction and Repairs - -	1,000	100	2,000	137
Belts and Badges for Chaukidars - -	100	200	100	6
TOTAL VILLAGE POLICE, PROVINCIAL -	12,100	11,300	14,600	12,676
VILLAGE POLICE, LOCAL. (Numbers: 1889-90 / 1890-91)				
59,467 / 59,495 Chaukidars (Local Rate, N.-W. P.) -	21,59,000	21,50,000	21,50,000	21,48,802
Rewards to Chaukidars (Local Rate) -	8,000	7,500	7,500	7,869
Miscellaneous (Local Rate) - -	800	800	600	827
Petty Construction and Repairs (Local Rate)	5,300	5,000	5,300	5,539
11,547 / 1,124 Rural Police (Village Chaukidari, Oudh) -	3,33,000	3,15,000	3,25,000	3,10,688
/ 12 Clerks and Mohurirs (Village Chaukidari, Oudh) - - -	1,400	1,400	500	...
/ Miscellaneous (Village Chaukidari) -	1,000	800	1,100	2,178
/ 56 Road Chaukidars (Village Chaukidari, Oudh)	2,500	2,500	...	
TOTAL VILLAGE POLICE, LOCAL -	25,11,000	24,83,000	24,90,000	24,75,903
Total Village Police -	25,23,100	24,94,300	25,04,600	24,88,579

20.—POLICE —*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Special Police.				
		KUMAON CIVIL POLICE.				
		Police Force.				
1	1	European Sergeant - - -	1,200	1,200	1,200	1,200
3	2	Darogahs and Thanadars - -	840	1,980	1,080	1,980
5	4	Moharirs - - -	900		900	
6	10	Jemadars - - -	1,200	720	720	720
5	2	Duffadars - - -	168	460	456	453
7	3	Duffadars and Sowars, or Mounted Police -	312	1,550	1,548	1,548
78	82	Burkundazes - - -	6,096	5,400	5,400	5,441
—	—	Prisoners' Escorts - - -	350	460	530	210
					11,834	
		Lump Deduction -			79	
		Total Police Force -	11,066	11,770	11,755	11,552
		Establishment.				
1	1	Sweeper - - - -	60	60	60	60
6	6	Messengers - - -	360	360	360	360
		Total Establishment -	420	420	420	420
		Supplies and Services.				
		Clothing - - - -	725	750	750	734
		Contingencies.				
		Contingent Charges - - -	489	360	575	336
		TOTAL KUMAON CIVIL POLICE -	12,700	13,300	13,500	13,042
		INFANTICIDE CHARGES - - -	14,100	13,600	14,200	13,370
		Total Special Police -	26,800	26,900	27,700	26,412
		Thuggee and Dacoiti.				
		Establishment.				
10	10	Approvers - - -	360	180	360	139
		Supplies and Services.				
		Clothing - - -	40	20	40	14
		Total Thuggee and Dacoiti -	400	200	400	153
		Cattle Pounds.				
		Pound-keepers or Moharrirs - -	35,000	34,000	36,000	32,975
		Herdsmen - - -	9,000	9,000	9,000	8,298
		Feed of Unclaimed Cattle - - -	26,000	24,800	28,000	19,330
		Stationery - - - -	2,000	1,500	3,600	895
		Contingencies - - - -	2,600	2,500	2,000	2,070
		Contribution from Pounds to Municipalities -	400	200	400	211
		Total Cattle Pounds -	75,000	72,000	79,000	63,779

22.—EDUCATION. (*a*)

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Direction - - - - -	40,300	40,300	39,600	39,061
Government Colleges, General - - -	1,14,000	1,12,700	1,13,000	1,09,232
Government Schools, General - - -	18,200	17,400	18,400	17,256
Grants-in-aid - - - -	1,92,500	1,87,000	1,75,300	1,73,993
Scholarships - - - -	24,400	24,000	27,000	23,573
Miscellaneous - - - -	29,500	28,500	30,600	27,989
Refunds - - - - -	100	500	100	21
	4,19,000			
Lump Deduction made by Local Government -	9,000			
TOTAL PROVINCIAL -	4,10,000	4,10,000	4,04,000	3,91,125
LOCAL.				
Inspection - - - - -	2,70,000	2,43,000	2,46,000	2,28,530
Government Schools, General - - -	9,21,700	9,26,000	9,37,800	9,41,104
Government Schools, Special - - -	45,000	38,000	43,500	39,278
Grants-in-aid. - - - -	1,37,000	1,29,900	1,30,000	1,21,726
Scholarships - - - -	32,000	31,000	33,000	31,531
Miscellaneous - - - -	...	1,000	16,500	20,145
Refunds - - - - -	300	100	200	858
TOTAL LOCAL -	14,06,000	13,85,000	14,07,000	13,83,172
TOTAL -	18,16,000	5,000	18,11,000	17,74,297

(*a*) Under the control of the Director of Public Instruction, except the charges under "Refunds."

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91. Rs.	Revised Estimate, 1889-90. Rs.	Budget Estimate, 1889-90. Rs.	Accounts, 1888-89. Rs.
		Direction.				
		Salaries.				
1	1	Director of Public Instruction (2,000)[4] -	23,040	23,040	23,040	23,040
		Establishment.				
1	1	Clerk (200 and over) . - -	2,900	10,600	2,780	10,205
15	15	Clerks (less than 200) - -	8,116		7,850	
6	6	Servants - - -	420	420	420	420
		Total Establishment -	11,436	11,020	11,050	10,625
		Allowances.				
		Travelling Allowance of Officers - -	1,400	1,600	1,100	1,468
		Ditto of Establishment -	260	100	260	85
		Total Allowances -	1,660	1,700	1,360	1,553
		Contingencies.				
		Postage Charges - - - -	1,594	1,800	1,580	1,602
		Telegram Charges - - - -	150	150	150	148
		Rents, Rates, and Taxes - - -	720	720	720	720
		Office Expenses and Miscellaneous - -	1,700	1,870	1,700	1,373
		Total Contingencies -	4,164	4,540	4,150	3,843
		Total Direction -	40,300	40,300	39,600	39,061
		Government Colleges, General.				
		Salaries.				
2	2	Principals (1,250) - - -	30,000	32,000	28,200	28,248
5	14	Professors (*a*) - - -	59,280	55,000	48,300	57,547
18	11	Assistant Professors - - -	11,580	9,000	21,696	7,007
			1,00,860		98,196	
		Deduct—Probable Savings -	*2,353*		*796*	
		Total Salaries -	98,507	96,000	97,400	93,402
		Establishment.				
1	1	English Teacher - - -	600	600	600	600
2	2	Maulvis and Pandits - -	2,040	2,040	2,040	1,350
3	4	Writers - - - -	1,596	1,700	1,260	1,437
3	2	Librarians - - -	1,560	1,800	2,160	2,029
30	30	Menial Servants - - -	1,632	1,800	1,630	1,722
		Total Establishment -	7,428	7,940	7,690	7,138
		Allowances.				
		Allowance to Civil Surgeons for attending Educational Institutions - - -	2,400	2,400	2,400	2,470
		Library Allowance - - -	1,000	1,000	1,000	1,000
		Boarding House Allowances - - -	1,440	1,580	1,440	1,514
		Travelling Allowance - - -	100	400	...	110
		Total Allowances -	4,940	5,380	4,840	5,094
		Contingencies.				
		Postage Charges - - - -	72	80	70	105
		Other Contingencies - - - -	3,053	3,300	2,800	3,292
		Total Contingencies -	3,125	3,380	2,870	3,397
		Expenditure on furniture and apparatus paid from the Educational Budget - -	...	...	200	201
		Total Government Colleges, General -	1,14,000	1,12,700	1,13,000	1,09,232

(*a*) Includes salary of the Professor of the Law Class in the Muir Central College.

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, General.				
		GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL.				
		SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR.)				
		HIGH.				
		Government School, Benares.				
		Salaries.				
1	1	Head Master (400) - -	4,800	4,200	4,800	4,200
		Establishment.				
17	17	Masters and Teachers - -	9,858	9,900	9,858	9,450
7	7	Servants - - -	360	360	360	360
		Additional Teachers - - -	2,412	2,340	2,382	2,322
			12,630			
		Deduct—Probable Savings -	230			
		Total Establishment -	12,400	12,600	12,600	12,132
		Supplies and Services.				
		Half Fee, Income Charges - - -	1,000	600	1,000	924
		TOTAL HIGH -	18,200	17,400	18,400	17,256
		TOTAL SECONDARY SCHOOLS, &c. -	18,200	17,400	18,400	17,256
		TOTAL GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL -	18,200	17,400	18,400	17,256
		GOVERNMENT SCHOOLS, GENERAL, LOCAL.				
		SECONDARY SCHOOLS FOR BOYS AND GIRLS.				
		HIGH AND MIDDLE SCHOOLS, ENGLISH.				
		Salaries.				
17	16	Head Masters (200 and over) -	54,600		52,200	
18	20	Ditto (less than 200) -	27,600		26,100	
			82,200		78,300	
		Deduct—Probable Savings -	2,200		...	
		Total Salaries -	80,000	79,000	78,300	79,515
		Establishment.				
315	328	Masters and Teachers - -	1,18,000	1,18,000	1,13,952	1,15,111
186	190	Servants - - -	10,000	9,500	9,744	9,443
79	68	Additional Teachers - - -	12,000	12,000	12,660	12,863
					1,36,356	
		Deduct—Probable Savings -	...	...	*1,256*	
		Total Establishment -	1,40,000	1,39,500	1,35,100	1,37,417
		Allowances.				
		Boarding House Allowance - -	9,000	9,500	9,000	10,270
		Travelling Allowance - - -	300	600	200	354
		Total Allowances -	9,300	10,100	9,200	10,624
		Supplies and Services.				
		Prizes - - - - -	...	...	...	39
		Bifurcation of Studies - - -	2,000	1,500	1,550	1,600
		Contingencies.				
		Rents, Rates, and Taxes - - -	150	150	150	160
		Miscellaneous (including half fee, income charges) (*a*)	14,550	12,750	14,700	12,941
		Total Contingencies -	14,700	12,900	14,850	13,101
		TOTAL HIGH AND MIDDLE SCHOOLS, ENGLISH -	2,46,000	2,43,000	2,39,000	2,42,296
		MIDDLE—VERNACULAR.				
		Establishment.				
972	1,007	Teachers and Assistants - -	1,24,990	1,20,000	1,21,700	1,16,596
101	117	Servants - - - -	3,715	3,600	3,400	3,530
			1,28,705		1,25,100	
		Deduct—Probable Savings -	*5,705*		*5,100*	
		Total Establishment -	1,23,000	1,23,600	1,20,000	1,20,126
		Allowances.				
		Travelling Allowance - - -	...	50	...	8
		Supplies and Services.				
		Prizes - - - -	200	250	100	382
		Contingencies.				
		Country Stationery - - -	2,000	2,600	...	1,573
		Rents, Rates, and Taxes - - -	1,500	1,000	1,200	1,384
		Miscellaneous - - - -	15,000	8,000	17,500	8,075
		Total Contingencies -	18,500	11,600	18,700	11,032
		TOTAL MIDDLE—VERNACULAR -	1,41,700	1,35,500	1,38,800	1,31,548
		TOTAL SECONDARY SCHOOLS, &c. -	3,87,700	3,78,500	3,77,800	3,73,844
		Carried over -	3,87,700	3,78,500	3,77,800	3,73,844

(*a*) Includes charges met from Boarding House Fees.

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		GOVERNMENT SCHOOLS, GENERAL, LOCAL—*continued.*				
		Brought forward -	3,87,700	3,78,500	3,77,800	3,73,844
		PRIMARY SCHOOLS FOR BOYS AND GIRLS, LOW (BOYS).				
		Establishment.				
5,608	5,671	Masters and Teachers - -	4,99,031	4,85,500	4,99,519	4,94,439
45	3	Servants - - - -	156	500	2,493	1,900
			4,99,187		5,02,012	
		Deduct—Probable Savings -	*22,187*		*630*	
		Total Establishment -	4,77,000	4,86,000	5,01,382	4,96,339
		Supplies and Services.				
		Prizes - - - - -	9,000	10,500	9,300	10,160
		Purchase of Books - - -	6,000	5,500	7,078	5,927
		Total Supplies and Services -	15,000	16,000	16,378	16,087
		Contingencies.				
		Rents, Rates, and Taxes - - -	3,400	3,500	4,000	3,922
		Office Expenses and Miscellaneous - -	19,200	20,000	19,000	27,566
		Total Contingencies -	22,600	23,500	23,000	31,488
		Extension of Primary Education - -	...	...	...	1
		Expenditure on petty construction and repairs paid from the Educational Budget - -	1,400	2,500	240	1,984
		Expenditure on furniture and apparatus paid from the Educational Budget - -	4,000	6,200	4,000	8,166
		TOTAL LOW (BOYS) -	5,20,000	5,34,200	5,45,000	5,54,065
		LOW (GIRLS).				
		Establishment.				
160	161	Teachers - - - -	12,941	10,700	13,167	10,776
39	40	Servants - - - -	676	900	696	855
			13,617		13,863	
		Deduct—Probable Savings -	*1,617*		*1,023*	
		Total Establishment -	12,000	11,600	12,840	11,631
		Supplies and Services.				
		Prizes - - - - -	60	120	60	102
		Contingencies.				
		Rents, Rates, and Taxes - - -	560	600	580	562
		Country Stationery - - -	20	50	20	11
		Miscellaneous - - - -	1,360	930	1,500	889
		Total Contingencies -	1,940	1,580	2,100	1,462
		TOTAL LOW (GIRLS) -	14,000	13,300	15,000	13,195
		TOTAL PRIMARY SCHOOLS FOR BOYS AND GIRLS -	5,34,000	5,47,500	5,60,000	5,67,260
		TOTAL GOVERNMENT SCHOOLS, LOCAL -	9,21,700	9,26,000	9,37,800	9,41,104
		Total Government Schools, General -	9,39,900	9,43,400	9,56,200	9,58,360
		Government Schools, Special.				
		TRAINING SCHOOLS.				
		NORMAL SCHOOLS.				
		Establishment.				
31	31	Teachers - - - -	17,580	14,400	16,500	14,801
377	377	Pupil Teachers - - -	25,164	18,400	25,240	19,861
28	27	Servants - - -	1,560	1,600	1,524	1,690
			44,304		43,264	
		Deduct—Probable Savings -	*5,804*		*3,264*	
		Total Establishment -	38,500	34,400	40,000	36,352
		Allowances.				
		Allowances to Medical Officers attending Normal Schools - - - -	360	360	120	100
		Allowance to Examiners - - -	500	600	...	...
		Contingencies.				
		Miscellaneous - - - -	5,640	2,640	3,260	2,804
		Extension of Primary Education - -	...	...	120	22
		Total Government Schools, Special -	45,000	38,000	43,500	39,278

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Grants-in-Aid.				
GRANTS-IN-AID, PROVINCIAL.				
To PRATT NOMINATION FUND - - -	840	840	839	839
PAYMENTS BY RESULTS.				
SECONDARY SCHOOLS—				
European Schools under Code - -	80,000	79,800	72,000	75,754
Education of European and Eurasian Indigent Children - - - -	3,000	3,000	3,000	2,917
Benares Shivan School - - -	360	360	360	258
Other Schools - - - -	97,300	90,000	94,601	85,715
Towards buildings paid from the Educational Budget	16,000	13,000	3,000	7,000
For furniture and apparatus paid from the Educational Budget - - - -				510
Provision for unforeseen grants - -	...	...	1,500	...
	1,97,500			
Lump deduction by Local Government -	5,000			
TOTAL GRANTS-IN-AID, PROVINCIAL -	1,92,500	1,87,000	1,75,300	1,73,993
GRANTS-IN-AID, LOCAL.				
To LOCAL COLLEGES AND SCHOOLS—				
Payments by results. Colleges - - -	1,31,586	4,800	1,27,500	4,800
Secondary Schools - -		75,600		73,445
Primary Schools -		39,000		42,132
Special Schools -		800		629
Towards buildings paid from the Educational Budget	8,927	9,600	1,000	617
For furniture and apparatus paid from the Educational Budget - - - -		100		103
Provision for unforeseen Grants - -	...	...	1,500	...
	1,40,513			
Lump deduction by Local Government -	3,513			
TOTAL GRANTS-IN-AID, LOCAL -	1,37,000	1,29,900	1,30,000	1,21,726
Total Grants-in-Aid -	3,29,500	3,16,900	3,05,300	2,95,719
Scholarships.				
SCHOLARSHIPS, PROVINCIAL.				
In Arts Colleges - - - -	16,000	16,000	15,500	16,491
In Professional Colleges - - -	600	1,400	600	552
In Secondary Schools - - -	7,600	6,400	10,900	6,248
In Primary Schools - - -	200	200	...	282
TOTAL SCHOLARSHIPS, PROVINCIAL -	24,400	24,000	27,000	23,573
SCHOLARSHIPS, LOCAL.				
In Primary Schools - - -	28,000	27,000	30,000	27,195
In Secondary Schools - - -	3,800	3,800	3,000	3,916
In Special Schools - - -	200	200	...	420
TOTAL SCHOLARSHIPS, LOCAL -	32,000	31,000	33,000	31,531
Total Scholarships -	56,400	55,000	60,000	55,104
Miscellaneous.				
MISCELLANEOUS, PROVINCIAL.				
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.				
Prizes for Authorships - - -	1,000	1,000	3,000	...
Purchase of Books for Rewards - -				
Patronage of the Native Press - -	5,000	3,500	6,000	5,017
Miscellaneous - - - -	500	500	500	214
	6,500	5,000	9,500	5,231
MISCELLANEOUS.				
Purchase of Books - - -	1,500	1,500	1,500	1,433
Allowances to Examiners - - -	6,200	7,000	19,500	6,257
Examination Charges - - -	15,200	14,900		14,972
Other Items - - - -	100	100	100	96
	23,000	23,500	21,100	22,758
TOTAL MISCELLANEOUS, PROVINCIAL -	29,500	28,500	30,600	27,989
MISCELLANEOUS, LOCAL.				
Purchase of Books - - -	Transferred to Inspection, Local.	12,000	11,930	10,136
Book Depôt Charges - -		2,500	1,870	7,567
Other Miscellaneous Charges - -		2,500	2,700	2,442
TOTAL MISCELLANEOUS, LOCAL -	...	17,000	16,500	20,145
Total Miscellaneous -	29,500	45,500	47,100	48,134

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Inspection.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Inspectors of Schools—				
1	1	1st grade (1,500) - -	18,000	60,000	18,000	63,333
2	2	2nd „ (1,250) - -	27,000		30,000	
1	—	3rd „ (1,000) - -	...		12,000	
1	1	4th „ (500) - -	6,000		6,000	
1	—	Ungraded (250) - -	...	...	3,000	
7	8	Assistant Inspectors (500) (220) -	22,120	20,000	18,600	15,731
47	47	Deputy Inspectors - - -	54,780	55,000	55,000	55,144
29	29	Sub-Deputy Inspectors - -	15,120	14,800	14,800	14,952
		Total Salaries -	1,43,020	1,49,800	1,57,400	1,49,160
		Establishment.				
112	146	Clerks and Mohurrirs - -	35,424	32,400	27,000	21,916
4	2	Munshis and Pandits - -	660	800	1,500	2,072
132	237	Servants - - - -	13,974	10,000	7,800	5,367
4	...	Extra Establishment - -	...	300	500	52
		Total Establishment -	50,058	43,500	36,800	29,407
		Allowances.				
		Travelling Allowance of Officers - -	26,995	23,000	28,580	20,110
		Ditto of Establishment - -	8,328	5,000	2,420	7,241
		Total Allowances -	35,323	28,000	31,000	27,351
		Supplies and Services.				
		Prizes - - - - -	1,950	2,000	2,000	2,328
		Contingencies.				
		Postage Charges - - - -	5,758	3,500	2,800	2,861
		Telegram Charges - - -	72	100	100	88
		Rents, Rates, and Taxes - - -	3,570	3,000	2,800	2,939
		Country Stationery - - -	2,101	1,400	1,100	1,242
		Office Expenses and Miscellaneous -	13,242	11,700	12,000	13,154
		Total Contingencies -	24,743	19,700	18,800	20,284
		OUDH BOOK DEPÔT CHARGES.				
		Purchase of Books - - -	11,930	Shown under the minor head "Miscellaneous."		
		Postage of Educational Gazette - -	1,832			
		Teachers' Libraries - - -	1,144			
			14,906			
		Total Inspection -	2,70,000	2,43,000	2,46,000	2,28,530

23.—ECCLESIASTICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishment - - -	2,30,000	2,21,500	2,38,000	2,21,900
Cemetery Establishment - - -	7,400	7,500	7,400	7,100
Miscellaneous Ecclesiastical Charges - -	4,600	4,000	4,600	4,015
TOTAL -	2,42,000	2,33,000	2,50,000	2,33,015

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	**Ecclesiastical Establishment.**	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		CHURCH OF ENGLAND.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
23	23	Chaplains - - - -	1,95,600	1,58,000	1,88,400	1,60,959
7	7	Ministers of the Additional Clergy Society	10,800	5,000	10,800	4,846
			2,06,400		1,99,200	
		Deduct—Probable Savings -	36,400		*18,200*	
		Total Salaries -	1,70,000	1,63,000	1,81,000	1,65,805
		Establishment.				
100	102	Church Establishment - -	7,000	7,000	6,972	6,888
		Allowances.				
		Visitation Allowances - - -	14,000	13,000	13,000	12,632
		Joining Allowances - - -	2,000	1,600	2,000	1,198
		Conveyance Allowance - - -	3,000	3,200	3,000	3,405
		Total Allowances -	19,000	17,800	18,000	17,235
		Contingencies.				
		Purchase and Repairs of Furniture - -	100	400	...	40
		Postage Charges - - - -	200	100	128	81
		Miscellaneous - - - -	4,700	4,700	4,900	4,407
		Total Contingencies -	5,000	5,200	5,028	4,528
		TOTAL CHURCH OF ENGLAND (*a*) -	2,01,000	1,93,000	2,11,000	1,94,456
		Carried over -	2,01,000	1,93,000	2,11,000	1,94,456

(*a*) Under the control of the Registrar of the Diocese, Calcutta.

23.—ECCLESIASTICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Ecclesiastical Establishment—*continued*				
		Brought forward -	2,01,000	1,93,000	2,11,000	1,94,456
		CHURCH OF SCOTLAND.				
		Salaries.				
1	1	Chaplain (800) - - -	9,600	11,200	6,600	11,374
—	1	Minister of the Additional Clergy Society -	1,800	1,800	...	...
		Total Salaries -	11,400	13,000	6,600	11,374
		Establishment.				
7	7	Church Establishment -	408	400	408	399
		Allowances.				
		Visitation Allowances - - -	100	...	117	...
		Joining Allowance - - -	100	100	...	...
		Conveyance Allowances - - -	600	800	600	561
		Total Allowances -	800	900	717	561
		Contingencies.				
		Postage Charges - - - -	5	...	5	1
		Miscellaneous - - - -	287	300	270	254
		Total Contingencies -	292	300	275	255
		TOTAL CHURCH OF SCOTLAND -	12,900	14,600	8,000	12,589
		NON-CONFORMIST CHURCHES.				
		Capitation grants to Non-Conformist Ministers -	15,700	13,400	19,000	14,855
		Travelling Allowance to ditto -	400	500	...	...
		Total Ecclesiastical Establishment -	2,30,000	2,21,500	2,38,000	2,21,900
		Cemetery Establishment.				
		Establishment.				
35	34	Care-takers in charge of Cantonment Cemeteries - - - -	2,000	1,900	2,000	1,907
83	85	Care-takers in charge of Civil Cemeteries -	5,200	5,400	5,200	5,155
		Total Establishment -	7,200	7,300	7,200	7,062
		Contingencies.				
		Miscellaneous - - - -	200	200	200	38
		Total Cemetery Establishment -	7,400	7,500	7,400	7,100
		Miscellaneous Ecclesiastical Charges.				
		CHURCH OF ROME.				
		Allowances for Statistical Returns - -	4,600	4,000	4,600	4,015
		Total Miscellaneous Ecclesiastical Charges -	4,600	4,000	4,600	4,015

24.—MEDICAL.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Medical Establishment (*a*) - - -	4,30,000	4,29,000	4,35,700	4,07,288
Hospitals and Dispensaries (*a*) - -	11,000	12,000	8,000	9,074
Sanitation and Vaccination (*b*) - -	88,000	82,500	91,000	84,549
Medical School and College (*a*) - -	34,000	34,000	30,000	26,749
Lunatic Asylum (*a*) - - - -	64,000	63,000	63,000	62,907
Chemical Examiner (*c*) - - -	3,660	3,660	3,300	3,414
Refunds - - - - -	1,340	840	...	15
TOTAL PROVINCIAL -	6,32,000	6,25,000	6,31,000	5,93,996
LOCAL.				
Medical Establishment (*a*) - - -	9,800	9,800	10,000	7,271
Hospitals and Dispensaries (*a*) - -	3,85,000	3,87,000	3,83,800	3,88,006
Sanitation and Vaccination (*b*) - -	75,000	65,000	74,000	63,589
Grants for Medical Purposes (*a*) - -	10,000	8,000	11,000	5,261
Refunds - - - - -	200	200	200	500
TOTAL LOCAL -	4,80,000	4,70,000	4,79,000	4,64,627
TOTAL -	11,12,000	10,95,000	11,10,000	10,58,623

(*a*) Under the control of the Inspector-General of Civil Hospitals and Dispensaries.
(*b*) Under the control of the Sanitary Commissioner and Superintendent-General of Vaccination.
(*c*) Under the control of the Chemical Examiner.

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Medical Establishment.	Rs.	Rs.	Rs.	Rs.
		MEDICAL ESTABLISHMENT, PROVINCIAL SUPERINTENDENCE.				
		Salaries.				
1	1	Inspector-General of Civil Hospitals (2,250)	27,000	32,300	27,000	27,000
		Establishment.				
1	1	Clerk (250) - - -	3,000	3,000	3,000	6,473
7	7	Clerks (less than 200) - -	3,420	3,500	3,480	
6	6	Servants - - - -	492	500	432	445
			6,912		6,912	
		Deduct—Probable Savings -	*112*	...	*112*	...
		Total Establishment -	6,800	7,000	6,800	6,918
		Allowances.				
		Travelling Allowance of Officers - -	1,800	2,200	1,800	1,858
		Ditto of Establishment - -	150	250	150	136
		Hill Journey Allowances—				
		Travelling Allowance - - -	400	220	200	140
		House Rent Allowances - - -	200	...	100	6
		Total Allowances -	2,550	2,670	2,250	2,140
		Contingencies.				
		Postage Charges - - - -	800	800	800	800
		Telegram Charges- - - -	200	200	200	133
		Miscellaneous - - - -	1,500	1,000	1,500	1,112
		Hill Journey Charges—				
		Rents, Rates, and Taxes - - -	150	30	150	70
		Other Items - - - -	...	...	...	45
		Total Contingencies -	2,650	2,030	2,650	2,160
		TOTAL SUPERINTENDENCE -	39,000	44,000	38,700	38,218
		DISTRICT MEDICAL OFFICERS.				
		Salaries.				
44	45	Civil Surgeons - - -	3,83,000	3,57,300	3,90,000	3,42,739
4	4	Assistants to Civil Surgeons - -	8,400	7,000	7,440	6,000
1	1	Civil Apothecary - - -	2,400	1,920	1,920	1,931
4	3	Allowances to Regimental Officers for Civil duty - - -	3,600	4,000	4,800	4,024
2	2	Allowances for charge of Sub-Divisional Stations - - -	720	700	720	387
1	1	Hospital Assistant and Native Doctor -	780	1,100	780	1,490
			3,98,900		4,05,660	
		Deduct—Probable Savings -	*21,000*		*21,660*	
		Total Salaries -	3,77,900	3,72,020	3,84,000	3,56,571
		Establishment.				
2	2	Servants - - -	105	100	105	105
		Allowances.				
		Travelling Allowance of Civil Surgeons—				
		Joining appointment - - -	1,400	3,400	1,400	3,025
		On duty - - - -	800		800	
		Total Allowances -	2,200	3,400	2,200	3,025
		Supplies and Services.				
		Cost of Medicine for Civil Stations - -	1,000	600	1,000	487
		European Medicines - -	7,650	7,000	7,600	7,003
		Total Supplies and Services -	8,650	7,600	8,600	7,490
		Contingencies.				
		Postage Charges - - - -	900	800	850	690
		Telegram Charges - - - -	60	60	...	40
		Country Stationery - - -	20	20	...	15
		Miscellaneous - - - -	1,165	1,000	1,245	1,134
		Total Contingencies -	2,145	1,880	2,095	1,879
		TOTAL DISTRICT MEDICAL OFFICERS -	3,91,000	3,85,000	3,97,000	3,69,070
		TOTAL MEDICAL ESTABLISHMENT, PROVINCIAL -	4,30,000	4,29,000	4,35,700	4,07,288
		MEDICAL ESTABLISHMENT, LOCAL.				
		RESERVE MEDICAL SUBORDINATES.				
9	12	Reserve Assistant Surgeons - -	5,000	6,000	5,000	3,520
58	58	Reserve Hospital Assistants - -	4,000	3,300	4,000	3,346
—	—	Students of the Civil Hospital Assistant class	...	...	...	115
—	—	Travelling Allowance - -	800	500	1,000	290
		TOTAL MEDICAL ESTABLISHMENT, LOCAL -	9,800	9,800	10,000	7,271
		Total Medical Establishment -	4,39,800	4,38,800	4,45,700	4,14,559

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Hospitals and Dispensaries.	Rs.	Rs.	Rs.	Rs.
		MOFUSSIL HOSPITALS & DISPENSARIES, PROV. (ALLAHABAD AND RURKI).				
		Establishment.				
3	3	Compounders, Dressers and Apprentices -	204	180	260	180
1	1	Clerk - - -	24	24	144	24
11	11	Servants - - -	796	726	796	721
		Total Establishment -	1,024	930	1,200	925
		Allowances.				
		Travelling Allowances for joining appointments, &c.	80	...	80	...
		Supplies and Services.				
		Diet of Patients - - -	2,000	2,000	1,700	1,840
		Clothing of Patients - - -	346	150	500	50
		Country Medicines - - -	50	50	50	43
		European Medicines and Instruments - -	750	600	700	810
		Total Supplies and Services -	3,146	2,800	2,950	2,743
		Contingencies.				
		Hospital Contingencies - - -	180	750	180	785
		Office Contingencies - - -	20	20	20	15
		Miscellaneous Charges - - -	550	In Hospital Contingencies.	570	41
		Total Contingencies -	750	770	770	841
		TOTAL MOFUSSIL HOSPLS. & DISPENSARIES, PROV.	5,000	4,500	5,000	4,509
		MOFUSSIL HOSPLS. & DISPENSARIES, LOCAL.				
		Salaries.				
51	51	Assistant Surgeons - -	94,200	96,000	89,400	95,993
185	188	Hospital Assistants and Native Doctors -	84,200	84,500	85,000	82,742
					1,74,400	
		Deduct—Probable Savings -	...	...	*2,000*	...
		Total Salaries -	1,78,400	1,80,500	1,72,400	1,78,735
		Establishment.				
362	330	Compounders, Dressers and Apprentices -	32,000	34,000	37,860	34,101
47	48	Clerks - - - -	10,300	10,300	10,122	10,036
707	675	Servants - - - -	26,700	27,600	28,978	27,459
49	52	Chaukidars - - -	2,800	2,600	2,658	2,480
					79,618	
		Deduct—Probable Savings -	...	...	*3,718*	
		Total Establishment -	71,800	74,500	75,900	74,076
		Allowances.				
		Travelling Allowance for visiting Dispensaries -	10,000	10,000	11,000	10,268
		Ditto for joining appointments -	2,000	1,800	1,500	1,416
		Allowances for training Midwives - -	1,100	800	460	310
		House rent do. - - -	1,100	1,000	...	...
		Total Allowances -	14,200	13,600	12,960	11,994
		Supplies and Services.				
		Diet of Patients - - -	27,000	26,000	28,540	26,130
		Clothing of Patients - - -	5,400	4,700	6,000	4,384
		Country Medicines - - -	17,400	17,000	17,000	16,264
		European Medicines and Instruments - -	35,400	37,000	33,500	36,745
		Total Supplies and Services -	85,200	84,700	85,040	83,523
		Contingencies.				
		Hospital Contingencies - - -	20,000	20,000	23,000	16,885
		Office Contingencies - - -	3,000	2,000	3,000	2,137
		Country Stationery - - -	200	200	...	...
		Miscellaneous Charges - - -	7,200	6,500	6,500	12,725
		Total Contingencies - -	30,400	28,700	32,500	31,747
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL	3,80,000	3,82,000	3,78,800	3,80,075
		GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Grant to the Agra (Female) Dispensary -	3,140	3,000	3,000	4,565
		Ditto Allahabad ditto - -	1,796	3,500	...	...
		Ditto Bahraich ditto - -	400	240	...	...
		Ditto Naini Tal ditto - -	760	760	...	...
			6,096			
		Deduct—For rounding -	*96*			
		TOTAL GRANTS TO HOSPITALS & DISPENSARIES, PROVL.	6,000	7,500	3,000	4,565
		Carried over -	3,91,000	3,94,000	3,86,800	3,89,149

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Hospitals and Dispensaries—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	3,91,000	3,94,000	3,86,800	3,89,149
GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL.				
Grants-in-aid of the Leper Asylum at Dehra Dun -	1,500	1,500	1,500	Under grants for Medical purposes.
Ditto at Hardoi - - -	...	...	...	
Ditto at Saharanpur - -	500	500	500	
Grants to Benares Native Hospital - -	1,281	1,300	1,281	
Allowance to Medical Establishment at Rurki -	999	1,000	999	
Grants to Female Dispensary at Allahabad -	720	700	720	
TOTAL GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL	5,000	5,000	5,000	...
OTHER CHARGES, LOCAL.				
DISTRICT EPIDEMIC CHARGES.				
Native Doctors - - - -				1,816
Medicines - - - -				5,657
Travelling Allowance - - -				154
Contingencies - - - -				304
TOTAL OTHER CHARGES, LOCAL -	(a) ...	(a) ...	(a) ...	7,931
Total Hospitals and Dispensaries -	3,96,000	3,99,000	3,91,800	3,97,080
TOTAL HOSPITALS AND DISPENSARIES, PROVINCIAL -	11,000	12,000	8,000	9,074
TOTAL HOSPITALS AND DISPENSARIES, LOCAL -	385,000	3,87,000	3,83,800	3,88,006
Sanitation and Vaccination.				
SANITATION AND VACCINATION, PROVINCIAL.				
SUPERINTENDENCE.				
Salaries.				
1 (1889-90) / 1 (1890-91) — Sany. Commr. and Supdt. Genl. of Vaccn.	15,720	15,000	16,680	17,091
3 / 3 — Deputy Sanitary Commissioners -	31,200	26,600	33,000	25,928
7 / 7 — Deputy Superintendents - -	7,560	8,000	7,560	7,424
Total Salaries -	54,480	49,600	57,240	50,443
Establishment.				
13 / 13 — Clerks (below 200) - - -	6,500	6,400	6,347	6,389
3 / 3 — Tube fillers - - -	432	430	432	431
16 / 16 — Servants - - -	960	1,000	960	1,020
Total Establishment -	7,892	7,830	7,739	7,840
Allowances.				
Travelling Allowance of Officers - -	6,500	5,500	6,500	6,628
Ditto of Establishment - -	550	750	300	684
Total Allowances -	7,050	6,250	6,800	7,312
Supplies and Services.				
Medical Stores - - - -	800	1,000	800	765
Purchase of Tents - - - -	...	300	...	...
Contingencies.				
Tour Charges - - - -	600	730	400	522
Fixed Contingent Allowance to Superintendent -	2,500	2,500	2,496	2,494
Postage Charges - - - -	630	530	1,500	1,545
Telegram Charges - - - -	20	20	20	12
Rents - - - - -	120	120	120	120
Office Expenses and Miscellaneous - -	548	220	525	115
Total Contingencies -	4,418	4,120	5,061	4,808
TOTAL SUPERINTENDENCE -	74,640	69,100	77,640	71,168
DISTRICT CHARGES.				
49 (1889-90) / 49 (1890-91) — Mortuary Clerks - - -	12,780	12,800	12,780	12,764
Contingencies - - -	580	600	580	617
TOTAL DISTRICT CHARGES -	13,360	13,400	13,360	13,381
TOTAL SANITATION AND VACCINATION, PROVINCIAL - - -	88,000	82,500	91,000	84,549
SANITATION AND VACCINATION, LOCAL.				
Establishment.				
50 / 50 — Native Superintendents - -	12,600	12,600	12,700	12,614
529 / 534 — Vaccinators and Assistants - -	58,000	48,000	57,700	47,269
43 / 43 — Apprentices - - -	2,400	2,400	2,500	2,388
Total Establishment -	73,000	63,000	72,900	62,271
Supplies and Services.				
Rewards to Vaccinators - - -	1,000	800	1,000	1,082
Contingencies.				
Postage Charges - - - -	870	1,070	...	...
Contingencies - - - -	130	130	100	236
TOTAL SANITATION AND VACCINATION, LOCAL -	75,000	65,000	74,000	63,589
Total Sanitation and Vaccination -	1,63,000	1,47,500	1,65,000	1,48,138

(a) Provided under "Grants for Medical Purposes."

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Grants for Medical Purposes.				
Local.				
Grants-in-aid of the Leper Asylum at Dehra Dun -	(a)	(a)	(a)	1,500
Ditto ditto Hardoi -				...
Ditto ditto Saharanpur -				500
Grants to Benares Native Hospital -				1,281
Allowances to Medical Establishment at Rurki -				1,080
Grant to Female Dispensary at Allahabad -				900
District Epidemic Charges—				
Native Doctors - - - -	2,000	1,500	2,500	...
Medicines - - - -	6,000	5,400	6,500	...
Travelling Allowances - - -	1,000	400	1,000	...
Contingencies - - - -	1,000	700	1,000	...
	10,000	8,000	11,000	(a) ...
Total Grants for Medical Purposes -	10,000	8,000	11,000	5,261
Medical School and College.				
Medical School (Agra).				
Salaries.				
Principal - - - -	3,000	3,000	3,000	3,000
Lecturers - - - -	9,960	10,000	9,960	9,726
Total Salaries -	12,960	13,000	12,960	12,726
Establishment.				
Librarian - - - -	120	120	120	120
Writer - - - -	480	480	480	480
Curator of Museum - - -	240	280	240	240
Medical pupils - - -	5,500	5,100	...	...
Servants - - - -	168	180	216	183
Total Establishment -	6,508	6,160	1,056	1,023
Allowances				
Travelling Allowances of Medical Pupils -	30	100	...	...
Hutting Allowance of ditto -	100	250	...	...
Total Allowances -	130	350	...	...
Supplies and Services.				
Cost of Medical Stores - - -	1,000	1,000	1,000	1,131
Scholarships - - - -	288	288	288	288
Prizes and Rewards - - -	50	50	50	...
Purchase of Books - - -	200	200	200	200
Books for Medical Pupils - - -	64	652	...	...
Total Supplies and Services -	1,602	2,190	1,538	1,619
Contingencies.				
Postage Charges - - - -	70	80	80	55
Telegram Charges - - -	30	20	...	32
Miscellaneous - - - -	1,000	800	1,000	1,000
Total Contingencies -	1,100	900	1,080	1,087
New Civil Hospital Assistant Class - -	7,700	7,400	9,366	6,265
Female Medical School - - -	4,000	4,000	4,000	4,029
Total Medical School and College -	34,000	34,000	30,000	26,749
Lunatic Asylum.				
Salaries.				
Superintendents - - - -	12,000	12,000	12,000	12,000
Native Doctors - - - -	1,620	1,900	2,160	2,001
Total Salaries -	13,620	13,900	14,160	14,001
Establishment.				
Compounders and Dressers - -	324	320	312	312
Overseers and Darogahs - -	4,320	4,000	4,320	4,244
Matrons - - - -	1,872	1,780	1,872	1,871
Guards - - - -	6,876	6,500	6,540	6,235
Clerks - - - -	2,826	300	3,738	404
Servants - - - -		2,700		3,152
Total Establishment -	16,218	15,600	16,782	16,218
Carried over -	29,838	29,500	30,942	30,219

Numbers. 1889-90.	Numbers. 1890-91.	
1	1	Principal
6	6	Lecturers
1	1	Librarian
1	1	Writer
1	1	Curator of Museum
4	3	Servants
4	4	Superintendents
4	4	Native Doctors
4	4	Compounders and Dressers
4	4	Overseers and Darogahs
4	4	Matrons
97	101	Guards
66	48	Clerks, Servants

(a) Shown under Hospitals and Dispensaries.

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Lunatic Asylum—*continued.*				
Brought forward -	29,838	29,500	30,942	30,219
Supplies and Services.				
Diet of Patients - - - -	27,000	26,600	25,800	26,409
Cost of Clothing - - - -	2,500	2,000	2,300	1,878
Medicines - - - -	230	400	285	481
European Medicines - - -	425	...	..	...
Factory Charges - - - -	2,400	3 000	1,900	2,164
Subsistence Allowance to discharged Lunatics -	160	150	230	128
Total Supplies and Services -	32,715	32,150	30,515	31,060
Contingencies.				
Postage Charges - - - -	81	50	113	36
Office Expenses and Miscellaneous - -	1,366	1,300	1,430	1,592
Total Contingencies -	1,447	1,350	1,543	1,628
Total Lunatic Asylum -	64,000	63,000	63,000	62,907
Chemical Examiner.				
Salaries.				
Numbers. 1889-90. 1890-91. — 1 1 Chemical Examiner (allowance 200) -	2,400	2,400	2,400	2,313
Supplies and Services.				
Medical Stores and Chemicals - -	208	208	208	148
Fixed monthly Allowance for Establishment and Contingencies - - - -	612	612	612	561
Contingencies.				
Postage Charges - - - -	50	50	50	32
Office-rent - - - -	360	360	...	330
Miscellaneous - - - -	30	30	30	30
Total Contingencies -	440	440	80	392
Total Chemical Examiner -	3,660	3,660	3,300	3,414

25.—POLITICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Political Agents - - - -	25,500	22,200	21,400	19,907
Durbar Presents and Allowances to Vakeels, &c. -	...	...	...	4,067
Refugees and State Prisoners - -	1,11,500	1,11,800	1,05,600	88,718
Total Imperial -	1,37,000	1,34,000	1,27,000	1,12,692
Provincial.				
Political Agents - - - -	2,500	2,400	2,500	2,217
Entertainments of Envoys and Chiefs - -	1,000	...	1,000	...
Durbar Presents and Allowances to Vakeels, &c.	2,500	...	4,000	795
Miscellaneous - - - -	3,000	1,600	3,500	3,756
Total Provincial -	9 000	4,000	11 000	6,768
TOTAL -	1,46,000	1,38,000	1,38,000	1,19,460

Details.

Numbers. 1889-90.	1890-91.	Political Agents.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Political Agents, Imperial. Agency with the Ex-Amir of Afghanistan, Dehra-Dun.				
		Salaries.				
1	1	Political Agent - - -	16,800	15,700	14,400	14,340
1	1	Assistant - - - -	3,000	2,300	1,800	1,547
		Total Salaries -	19,800	18,000	16,200	15,887
		Establishment.				
1	1	Clerk - - - -	240	...	600	469
14	14	Servants - - - -	900	800	900	831
		Total Establishment -	1,140	800	1,500	1,300
		Carried over -	20,940	18,800	17,700	17,187

25.—POLITICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Political Agents—*contd.*				
AGENCY WITH THE EX-AMIR OF AFGHANISTAN, DEHRA-DUN—*contd.*				
Brought forward	20,940	18,800	17,700	17,187
Allowances.				
Travelling Allowance	620	500	820	478
Contingencies.				
Country Stationery	80	70	...	38
Postage Charges	70	50	70	30
Telegram Charges	90	30	90	30
House-rent	1,700	1,700	2,720	2,144
Office Expenses and Miscellaneous	2,000	1,050		
Total Contingencies	3,940	2,900	2,880	2,242
TOTAL AGENCY WITH THE EX-AMIR, IMPERIAL	25,500	22,200	21,400	19,907
TOTAL POLITICAL AGENTS, IMPERIAL	25,500	22,200	21,400	19,907
POLITICAL AGENTS, PROVINCIAL. POLITICAL AGENCY AT BENARES. *Establishment.* (Numbers: 1889-90 / 1890-91)				
2 / 2 Clerks	1,920	1,900	1,920	1,727
4 / 4 Servants	276	280	276	275
Total Establishment	2,196	2,180	2,196	2,002
Allowances.				
Travelling Allowance	104	10	104	28
Contingencies.				
Postage Charges	20	20	20	25
Telegram Charges	30	10	30	5
Office Expenses and Miscellaneous	150	180	150	157
Total Contingencies	200	210	200	187
TOTAL AGENCY AT BENARES, PROVINCIAL	2,500	2,400	2,500	2,217
TOTAL POLITICAL AGENTS, PROVINCIAL	2,500	2,400	2,500	2 217
Total Political Agents	28,000	24,600	23,900	22,124
Refugees and State Prisoners.				
IMPERIAL.				
CHARGES ON ACCOUNT OF STATE PRISONERS.				
Allowance to Sardar Yahia Khan and sons (Dehra Dun)	19,200	19,200	19,200	19,850
Allowance to the Widow of Sardar Zakaria Khan	600	600	...	...
Allowance to the Pyinmana Prince	2,500	2,500	...	...
Allowance to other State Prisoners	5,300	5,000	2,500	3,366
TOTAL CHARGES ON ACCOUNT OF STATE PRISONERS	27,600	27,300	21,700	23,216
CHARGES ON ACCOUNT OF HIS HIGHNESS THE EX-AMIR OF AFGHANISTAN.				
Allowance to ex-Amir	60,000	60,000	60,000	60,000
Police Guard	1,200	1,200	1,200	1,117
Contingencies and Miscellaneous	3,500	4,100	3,500	4,385
TOTAL CHARGES ON ACCOUNT OF HIS HIGHNESS THE EX-AMIR OF AFGHANISTAN	64,700	65,300	64,700	65,502
CHARGES ON ACCOUNT OF AFGHAN REFUGEES DEPORTED FROM PERSIA.				
Allowance to Sardar Musa Jan	19,200	19,200	19,200	...
Total Refugees and State Prisoners	1,11,500	1,11,800	1,05,600	88,718
Miscellaneous.				
PROVINCIAL.				
Construction of Boundary Pillars	1,500	900	1,900	982
Miscellaneous Charges	1,500	700	1,600	2,774
Total Miscellaneous	3,000	1,600	3,500	3,756

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Preservation and Translation of Ancient Manuscripts	1,000	1,000	1,000	728
Census	80,000	...	...	...
Total Imperial	81,000	1,000	1,000	728
Provincial.				
Provincial Museums	14,600	15,200	17,000	17,589
Experimental Cultivation	35,000	33,000	32,900	39,665
Public Exhibitions and Fairs	35,000	30,000	30,000	26,095
Veterinary Charges		200	..	...
Botanical and other Public Gardens	89,600	88,100	90,000	85,266
Emigration	2,600	2,000	3,000	1,384
Examinations	200	200	200	167
Miscellaneous	3,900	3,900	4,400	3,984
Refunds	1,100	1,400	1,500	198
Total Provincial	1,82,000	1,74,000	1,79,000	1,74,348
Local.				
Public Exhibitions and Fairs	...	...	...	35
Veterinary Charges	2,900	1,900	1,900	2,554
Botanical and other Public Gardens	2,000	1,000	2,000	850
Inland Labour Transport	100	100	100	600
Total Local	5,000	3000	4,000	4,039
TOTAL	2,68,000	1,78,000	1,84,000	1,79,115

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Provincial Museums.	Rs.	Rs.	Rs.	Rs.
		Museum Charges (Nazul)	1,200	1,200	1,500	1,424
		Ditto (Margin)	13,400	14,000	15,500	16,165
		Total Provincial Museums	14,600	15,200	17,000	17,589
		Experimental Cultivation.				
		Experimental Farms.				
		Cawnpore Farm.				
		Establishment.				
3	4	Clerks	360	360	480	360
		Servants	120	120		102
17	15	Gardeners and Labourers	888	850	888	845
7	8	Apprentices	2,700	2,700	2,700	2,579
		Total Establishment	4,068	4,030	4,068	3,886
		Allowances.				
		Conveyance Allowance	300	300	300	300
		Supplies and Services.				
		Manure	1,300	2,870	1,300	233
		Purchase and Repairs of Dead Stock				603
		Purchase of seeds				320
		Rent of Farm land due to Zamindars				695
		Purchase and Feed of Cattle				456
		Experimental Machinery	2,500	2,000	2,500	3,126
		Total Supplies and Services	3,800	4,870	3,800	5,433
		Contingencies.				
		Office Expenses and Miscellaneous	5,532	4,000	5,532	4,097
		Total Cawnpore Farm	13,700	13,200	13,700	13,716
		Ghazipur Farm.				
		Contingencies	3,000	2,500	3,000	1,936
		Kumaun Orchards.				
		Establishment	3,000	2,000	1,900	1,856
		Contingencies	1,000	1,000		1,757
		Total Kumaun Orchards	4,000	3,000	1,900	3,613
		Total Experimental Farms	20,700	18,700	18,600	19,265
		Carried over	20,700	18,700	18,600	19,265

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers 1889-90	Numbers 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Experimental Cultivation—*continued.*				
		EXPERIMENTAL CULTIVATION—Brought forward	20,700	18,700	18,600	19,265
		AGRICULTURAL EXPERIMENTS.				
		Reh and Glass Experiments	...	...	...	35
		Well Experiments and Workshops	9,000	7,500	9,000	7,397
		Reclamation of Waste Lands	5,000	6,500	5,000	12,938
		TOTAL AGRICULTURAL EXPERIMENTS	14,000	14,000	14,000	20,370
		TEA NURSERIES AND PLANTATIONS.				
		Tea Shops	300	300	300	30
		Total Experimental Cultivation	35,000	33,000	32,900	39,665
		Public Exhibitions and Fairs.				
		PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL.				
		Local Exhibitions and Fairs	8,000	2,000	2,000	2,027
		Hardwar and Magh Fairs	15,000	16,000	20,000	13,482
		Cattle and Horse Fairs (Nazul)	12,000	12,000	8,000	10,586
		TOTAL PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL	35,000	30,000	30,000	26,095
		PUBLIC EXHIBITIONS AND FAIRS, LOCAL.				
		Local Exhibitions and Fairs (Local Rate)	...	...	...	35
		Total Public Exhibitions and Fairs	35,000	30,000	30,000	26,130
		Botanical and other Public Gardens.				
		BOTANICAL GARDENS, PROVINCIAL.				
		Salaries.				
1	1	Superintendent	4,200	4,000	3,600	3,600
		Establishment.				
73	73	Gardeners and Assistants	4,524	4,400	4,464	4,377
29	29	Clerks	1,788	1,100	1,788	1,046
		Servants		700		678
		Variable Labor	1,000	1,000		869
		Total Establishment	7,312	7,200	6,252	6,970
		Allowances.				
		Travelling Allowance	300	300	300	475
		Supplies and Services.				
		Purchase of seeds for Soldiers' Garden	1,400	1,500	1,200	1,563
		Purchase and feed of Live Stock	500	700	500	1,124
		Do. of Manure	...	350	...	89
		Maintenance of Premises	600	...	600	317
		Total Supplies and Services	2,500	2,550	2,300	3,093
		Contingencies.				
		Postage Charges	280	330	250	250
		Contingencies and Miscellaneous	3,608	3,620	4,998	2,174
		Total Contingencies	3,888	3,950	5,248	2,424
		TOTAL BOTANICAL GARDENS, PROVINCIAL	18,200	18,000	17,700	16,562
		ENDOWED GARDENS AT AGRA AND ALLAHABAD, PROVINCIAL.				
		Superintendent	4,500	2,700	4,500	2,165
		Establishment	1,600	1,600	1,500	1,600
		Contingent Charges				
		TOTAL ENDOWED GARDENS, &c., PROVINCIAL	6,100	4,300	6,000	3,765
		MEMORIAL GARDEN AT CAWNPORE, PROVINCIAL.				
		Superintendent	960	960	960	960
		Establishment	840	840	840	814
		Contingent Charges	3,200	3,200	3,200	3,241
		TOTAL MEMORIAL GARDEN, &c., PROVINCIAL	5,000	5,000	5,000	5,015

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
		Botanical and other Public Gardens—*continued.*	Rs.	Rs.	Rs.	Rs.
		NAZUL GARDENS, PROVINCIAL.				
		Garden Establishment (Nazul) - -	28,000	20,000	30,000	19,878
		Do. Contingencies (do.) - -	12,500	20,000	12,000	18,886
		Alfred Park Charges (do.) - -	3,000	3,000	3,000	3,000
		TOTAL NAZUL GARDENS, PROVINCIAL -	43,500	43,000	45,000	41,764
		HORTICULTURAL GARDEN, LUCKNOW, PROVINCIAL—(MARGIN.)				
		Salaries.				
1	1	Superintendent (250) - -	3,000	3,000	3,000	3,000
		Establishment.				
40	40	Gardeners and Assistants - -	2,406	2,200	2,406	2,185
2	2	Clerks - - - -	420	420	492	420
		Servants - - - -	72	180		179
		School for Native Gardeners - -	828	600	875	771
		Variable Labor - - -	1,700	1,600	1,700	1,498
		Total Establishment	5,426	5,000	5,473	5,053
		Allowances.				
		Travelling Allowance - - -	170	160	170	168
		Supplies and Services.				
		Purchase of Seeds and Plants - -	2,530	3,000	2,530	2,973
		Do. of Live Stock - - -	300	...	100	400
		Do. of Manure - - -	75	70	75	67
		Maintenance of Premises - - -	400	320	600	189
		Total Supplies and Services -	3,305	3,390	3,305	3,629
		Contingencies.				
		Postage Charges - - - -	150	150	122	133
		Miscellaneous - - - -	2,949	3,700	2,430	4,415
		Total Contingencies -	3,099	3,850	2,552	4,548
		TOTAL HORTICULTURAL GARDEN, LUCKNOW, PROVINCIAL	15,000	15,400	14,500	16,398
		ARNIGARH GARDENS, PROVINCIAL.				
		Establishments - - - -	1,236	1,200	1,236	1,200
		Contingencies - - - -	564	1,200	564	562
		TOTAL ARNIGARH GARDENS, PROVINCIAL -	1,800	2,400	1,800	1,762
		BOTANICAL AND OTHER PUBLIC GARDENS, LOCAL.				
		Nursery gardens in Oudh (Local Rate) - -	2,000	1,000	2,000	850
		TOTAL PROVINCIAL SUB-HEADS -	89,600	88,100	90,000	85 266
		TOTAL LOCAL SUB-HEAD -	2,000	1,000	2,000	850
		Total Botanical and other Public Gardens -	91,600	89,100	92,000	86,116
		Miscellaneous.				
		PROVINCIAL.				
		Library Allowance (Margin) - - -	240	240	240	240
		Ditto (Nazul) - - -	3,600	3,600	3,600	3,720
		Miscellaneous - - - -	60	60	60	24
		Anthropometrical Experiment - -	...	...	500	...
		Total Miscellaneous -	3,900	3,900	4,400	3,984

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Territorial and Political Pensions - -	7,40,000	7,20,000	7,80,000	7,52,048
Charitable Allowances - - - -	80,000	80,000	80,000	82,309
TOTAL -	8,20,000	8,00,000	8,60,000	8,34,357

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions.				
ex-Royal Family of Oudh.				
Exceeding Rs. 5,000 per annum—				
Malka Do-álam Nawab Tajdar Bahu	18,000	18,000	18,000	16,500
Mirza Rafi-Ush Shah	14,400	14,400	14,400	14,400
Fakhr-un-nisa Begam	12,000	12,000	12,000	12,000
Mirza Sulaiman Qadr	12,000	12,000	12,000	13,000
Izzat-un-nisa Nawab Jáfri Begam (a)	...	...	10,800	9,000
Mirza Ali Qadr *alias* Inayat Ali Khan	9,600	9,600	9,600	9,600
Nawab Sultan Begam	9,000	9,000	9,000	9,000
Zeb-un-nisa Begam *alias* Haji Begam	9,000	9,000	9,000	9,000
Badshah Bahu Begam	9,000	9,000	9,000	9,000
Mirza Farrukh Muhammad Taqi	7,700	7,700	7,700	7,700
Muiz-ud-daula Muhammad Taqi Khan	6,000	6,000	6,000	6,000
Mirza Ali Qadr, heir of Mirza Khurram Bakht	5,250	5,250	5,250	5,250
Ummat-uz-zohra Begam (daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.)	5,205	5,205	5,205	5,301
Saltanat Sultan Roshan Ara Ashkari Nawab Begam	...	...	...	2,500
Not exceeding Rs. 5,000 per annum	2,43,555	2,43,555	2,25,263	2,08,307
Total ex-Royal Family of Oudh.	3,60,710	3,60,710	3,53,218	3,36,558
Family of Tafazzul Husain Khan.				
Not exceeding Rs. 5,000 per annum	19,929	19,929	19,447	18,050
Family of Nawab Shuja-ud-daula.				
Not exceeding Rs. 5,000 per annum	2,790	2,790	2,790	2,38[illegible]
Family of Sultan Muhammad Mirza-Shafi, Prince of Persia.				
Not exceeding Rs. 5,000 per annum	2,847	2,847	2,847	2,737
Family of ex-Nawab of Farukhabad.				
Not exceeding Rs. 5,000 per annum	11,570	11,570	11,592	11,281
Jalaun Pensioners.				
Exceeding Rs. 5,000 per annum—				
Govind Rao, son of late Tai Baiji	7,200	7,200	7,200	7,200
Not exceeding Rs. 5,000 per annum	(b)...	(b)...	9,911	(b)...
Total Jalaun Pensioners	7,200	7,200	17,111	7,200
ex-Royal Family of Delhi.				
Exceeding Rs. 5,000 per annum—				
Mirza Muhammad Said Bakht	7,790	7,790	7,790	7,790
Karamat-un-nisa Begam (c)	...	...	7,260	4,049
Jahàn Sultán Begam	5,181	5,181	5,181	5,613
Not exceeding Rs. 5,000 per annum	61,589	61,589	65,943	72,181
Total ex-Royal Family of Delhi	74,560	74,560	86,174	89,633
Family of Raja Prithi Pal Shah.				
Not exceeding Rs. 5,000 per annum	(b)...	(b)...	966	(b)...
Family of Raja Lal Singh.				
Exceeding Rs. 5,000 per annum—				
Ranbir Singh			5,400	...
Not exceeding Rs. 5,000 per annum			4,200	...
Total Family of Raja Lal Singh	(b)...	(b)...	9,600	(b)...
Family of Raja Mahipat Raw.				
Not exceeding Rs. 5,000 per annum	(d)...	(d)...	2,075	(d)...
Family of late ex-Raja of Coorg.				
Not exceeding Rs. 5,000 per annum	7,440	7,440	7,440	8,773
Family of late Raja Himnat Bahadur.				
Not exceeding Rs. 5,000 per annum	(b)...	(b)...	796	(b)...
Carried over	4,87,046	4,87,046	5,14,056	4,76,618

(a) Died on 25th January 1889. (b) Shown under Charitable Allowances. (c) Died on 13th August 1888. (d) Chargeable to Berar Revenues.

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Territorial and Political Pensions—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,87,046	4,87,046	5,14,056	4,76,618
Family of Saiyed Baqar Ali Khan.				
Not exceeding Rs. 5,000 per annum - -	324	324	324	359
Family of late ex-Nawab of Banda.				
Not exceeding Rs. 5,000 per annum - -	1,200	1,200	480	...
Family of late Thakur Daya Ram of Hathras.				
Not exceeding Rs. 5,000 per annum - -	(a)...	(a)...	1,200	(a)...
Family of late Husain Ali Khan.				
Not exceeding Rs. 5,000 per annum - -	240	240	240	240
Family of late Raja of Jhansi.				
Not exceeding Rs. 5,000 per annum - -	7,238	7,238	7,238	4,524
Family of Khair-andesh Khan of Bareilly.				
Not exceeding Rs. 5,000 per annum - -	817	817	817	680
Family of late Rahmat-Ulla Khan of Bareilly.				
Not exceeding Rs. 5,000 per annum - -	4,182	4,182	4,242	4,163
Family of Shâh Jalil and Shâh Sultan of Bareilly.				
Not exceeding Rs. 5,000 per annum - -	2,501	2,501	2,501	3,233
Family of Maulvi Zia-ullah Khan of Bareilly.				
Not exceeding Rs. 5,000 per annum - -	2,540	2,540	2,540	2,858
Dependents of late Raja Khet Singh of Jaitpur.				
Not exceeding Rs. 5,000 per annum - -	(a)...	(a)...	81	(a)...
Family of late Nawab Kasim Ali Khan of Benares.				
Not exceeding Rs. 5,000 per annum - -	612	612	552	565
Family of late Nawab of Jhajjar.				
Not exceeding Rs. 5,000 per annum - -	12,859	12,859	12,859	6,780
Moradabad Minhadars.				
Not exceeding Rs. 5,000 per annum - -	2,000	2,000	2,000	2,405
Miscellaneous Pensions.				
Exceeding Rs. 5000 per annum—				
Raja Birbhaddar Singh, descendant of late Balwant Singh, ex-Raja of Benares - - -	16,200	16,200	16,200	16,200
Sayed Ahmed Shah of Meerut - - -	12,000	12,000	12,000	12,000
Sardar Bahadur Mir Khan, Bulandshahr (b) -	...	...	9,600	9,600
Ganga Bai, Benares - - - -	8,400	8,400	8,400	8,400
Raja Lakshman Prashad, Fatehpur - -	7,307	7,307	7,307	7,307
Parvati Bai, Benares (c) - - -	...	...	...	1,000
Khurshed Ara Ahmadi Begam, Lucknow - -	5,982	5,982	5,982	4,985
Not exceeding Rs. 5,000 per annum - -	48,754	48,754	41,471	48,976
Total Miscellaneous Pensions -	98,643	98,643	1,00,960	1,08,468
Maharaja of Benares.				
Exceeding Rs. 5,000 per annum—				
Maharaja Ishri Prasad Narain Singh Bahadur -	1,00,000	1,00,000	1,00,000	1,00,000
Punjab State Pensioners.				
Exceeding Rs. 5,000 per annum—				
Rani Dakhani - - - -	14,400	14,400	14,400	14,400
Prince Shahdeo Singh - - -	10,000	10,000	10,000	10,833
Sardar Attar Singh - - -	7,200	7,200	7,200	7,200
Not exceeding Rs. 5,000 per annum - -	(a)...	(a)...	2,040	(a)...
Total Punjab State Pensioners -	31,600	31,600	33,640	32,433
Total Pensions exceeding Rs. 5,000 per annum -	3,18,815	3,18,815	3,51,875	3,44,828
Total Pensions not exceeding Rs. 5,000 per annum	4,32,987	4,32,987	4,31,855	3,98,498
TOTAL -	7,51,802	7,51,802	7,83,730	7,43,326
COMMUTATIONS - - - -	8,000	8,000	8,000	8,722
	7,59,802	7,59,802	7,91,730	
Deduct—Probable Outstandings - -	*19,802*	*39,802*	*11,730*	
Total Territorial and Political Pensions -	7,40,000	7,20,000	7,80,000	7,52,048

(a) Shown under Charitable Allowances. (b) Died on 19th June 1889. (c) Died on 3rd May 1888.

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Charitable Allowances.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum— Khadims of Dargah of Fatehpur Sikri	10,495	10,495	10,495	9,053
Punjab State Pensioners. Not exceeding Rs. 5,000 per annum	2,040	2,040	74,815	73,256
Family of Raja Lal Singh. Exceeding Rs. 5,000 per annum— Ranbir Singh	5,400	5,400		
Not exceeding Rs. 5,000 per annum	4,200	4,200		
Jalaun Pensioners. Not exceeding Rs. 5,000 per annum	9,911	9,911		
Family of Raja Prithi Pal Shah. Not exceeding Rs. 5,000 per annum	966	966		
Family of late Raja Himmat Bahadur. Not exceeding Rs. 5,000 per annum	796	796		
Family of late ex-Nawab of Banda. Not exceeding Rs. 5,000 per annum	480	480		
Family of late Thakur Daya Ram of Hathras. Not exceeding Rs. 5,000 per annum	1,200	1,200		
Dependents of late Raja Khet Singh of Jaitpur. Not exceeding Rs. 5,000 per annum	81	81		
Miscellaneous. Not exceeding Rs. 5,000 per annum	50,416	50,416		
	85,985	85,985	85,310	
Deduct—Probable Outstandings	5,985	5,985	5,310	...
Total Charitable Allowances	80,000	80,000	80,000	82,309

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Allowances	...	...	...	4
TOTAL	...	...	...	4

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	15,35,000	15,00,000	14,26,000	14,26,748
Compassionate Allowances	40,000	40,000	40,000	39,713
Gratuities	10,000	10,000	15,000	7,841
Covenanted Civil Service Pensions	14,000	14,000	14,000	15,817
Refunds	1,000	1,000	1,000	777
Total Provincial	16,00,000	15,65,000	14,96,000	14,90,896
Local.				
Superannuation and Retired Allowances	3,900	3,900	3,900	3,698
Gratuities	100	100	100	131
Total Local	4,000	4,000	4,000	3,829
TOTAL	16,04,000	15,69,000	15,00,000	14,94,725

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1889-90.	Lapsed since the date of framing the Budget Estimate, 1889-90.*	Amount payable in 1890-91.	New Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Accounts, 1888-89.
Superannuation and Retired Allowances.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES, PROV. *Departments.*							
Land Revenue - -	3,57,383	24,752	3,32,631	52,846	3,85,477		
Revenue Survey - -	31,096	2,433	28,663	4,984	33,647		
Opium - -	14,348	927	13,421	2,355	15,776		
Stamps - - } Excise - -	2,863	102	2,761	421	3,182		
Salt - - } Customs - -	53,225	12,350	40,875	5,492	46,367		
Post Office - -	41,174	3,728	37,446	4,526	41,972		
General Administration—							
Civil Secretariat -	56,476	3,659	52,817	1,471	54,288		
Board of Revenue -	10,605	440	10,165	2,292	12,457		
Commissioners -	30,906	1,928	28,978	2,967	31,945		
Office of Audit and Account - -	22,774	352	22,422	875	23,297		
Law and Justice -	2,10,626	13,400	1,97,226	43,857	2,41,083		
Police - -	1,50,414	8,989	1,41,425	35,270	1,76,695		
Police Superannuation Fund	2,12,279	13,698	1,98,581	37,425	2,36,006		
Education - -	64,810	5,998	58,812	8,088	66,900		
Medical - -	33,441	690	32,751	2,781	35,532		
Political - -	1,726	...	1,726	240	1,966		
Miscellaneous - -	35,169	1,302	33,867	8,428	42,295		
Public Works - -	1,61,710	10,764	1,50,946	15,147	1,66,093		
	14,91,025	1,05,512	13,85,513	2,29,465	16,14,978		
Deduct—Probable Outstandings -	*65,025*				*79,978*		
TOTAL SUPERANNUATION, &c., PROVINCIAL -	14,26,000				15,35,000	15,00,000	14,26,748
SUPERANNUATION, &c., LOCAL	3,900				3,900	3,900	3,698
Total Superannuation, &c. - -	14,29,900				15,38,900	15,03,900	14,30,446
Compassionate Allowances.							
Charitable Allowances - Mutiny Pensions - Miscellaneous Allowances and Rewards - -	42,889	1,588	41,301	2,274	43,575	40,000	39,713
Deduct—Probable Outstandings -	*2,889*				*3,575*		
Total Compassionate Allowances -	40,000				40,000	40,000	39,713

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Include Superannuation Allowances transferred for payment from other Governments.

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country - -	64,500	63,300	64,600	63,747
Government Presses - - (*a*) - -	2,37,000	2,34,400	2,28,700	2,30,209
Printing at Private Presses - (*a*) - -	35,000	35,000	35,000	36,558
Lithography - - (*a*) - -	4,300	4,200	4,500	4,089
Stationery supplied from Central Stores (*b*) -	1,97,000	1,92,000	1,97,000	1,86,516
Refunds - - - - -	200	100	200	124
TOTAL PROVINCIAL -	5,38,000	5,29,000	5,30,000	5,21,243
LOCAL.				
Stationery supplied from Central Stores - -	3,000	3,000	3,000	1,756
TOTAL -	5,41,000	5,32,000	5,33,000	5,22,999

(*a*) Under the control of the Superintendent, Government Press.
(*b*) Under the control of the Superintendent of Stationery, Calcutta.

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Provincial				
Stationery purchased in the Country.				
Stationery Purchased Departmentally.				
8.—Land Revenue, Charges of District Administration (moiety)	16,000	15,600	16,000	15,550
7.—Excise (*a*)	1,000	1,100	1,200	1,111
18.—General Administration—Commissioners	1,400	1,300	1,400	1,297
19A.—Law and Justice—Courts of Law—				
Civil and Sessions Courts	7,400	5,200	7,200	5,465
Criminal Courts—				
Magistrate's (moiety)	16,000	15,500	16,000	15,521
Honorary Magistrates	200	200	200	159
Cantonment Magistrates	800	700	800	714
Courts of Small Causes	1,000	1,000	1,000	990
19B.—Law and Justice—Jails (*b*)	700	700	800	551
20.—Police District Executive Force (*c*)	20,000	22,000	20,000	22,389
Total Stationery purchased in the Country	64,500	63,300	64,600	63,747
Government Presses.				
Salaries.				
Superintendent (Numbers: 1889-90, 1; 1890-91, 1)	12,000	12,500	12,000	12,697
Assistants (Numbers: 1889-90, 3; 1890-91, 3)	9,960	9,900	9,720	9,150
Total Salaries	21,960	22,400	21,720	21,847
Establishment.				
Office Establishment.				
Clerks (less than 200)	15,288	15,200	15,192	13,203
Typographic Department.				
Examiners and Copyholders	14,000	14,000	13,500	13,946
Compositors	53,000	49,000	50,000	48,903
Pressmen	14,000	16,700	8,000	7,143
Other workmen			9,000	10,730
Servants	3,000	3,000	3,000	2,870
Total Typographic Department	84,000	82,700	83,500	83,592
Type Foundry and Workshop.				
Engravers	600	800	400	699
Type-casters	1,000	700	1,450	1,000
Other workmen	1,100	1,300	1,150	882
Total Type Foundry and Workshop	2,700	2,800	3,000	2,581
Binding Department.				
Workmen	7,750	7,700	7,750	7,449
Servants				
	1,09,738		1,09 442	
Deduct—Probable Savings	*770*		*734*	
Total Establishment.	1,08 968	1,08,400	1,08,708	1,06,825
Allowances.				
House-rent Allowances	1,200	1,200	1,200	1,200
Overtime Allowances—				
Typographic Department	15,000	17,000	14,000	17,021
Type Foundry and Workshop	300	1,000	500	396
Binding Department	1,000	900	1,400	1,102
Hill Journey Allowances—				
Travelling Allowance	2,250	2,250	2,250	2,248
Deputation Allowance	2,000	2,250	2,000	2,404
Other Allowances	...	...	150	...
Total Allowances	21,750	24,600	21,500	24,371
Supplies and Services.				
Raw Materials	40,000	33,400	32,500	38,310
Purchase of Plant	10,000	10,000	10,000	319
Total Supplies and Services	50,000	43,400	42,500	38,629
Contingencies.				
Postage Charges	12,000	12,000	12,000	12,017
Office Expenses and Miscellaneous	13,000	14,000	13,000	17,179
Hill Journey Charges—				
Miscellaneous	150	200	150	169
Total Contingencies	25,150	26,200	25,150	29,365
Carried over	2,27,828	2,25,000	2,19,578	2,21,037

(*a*) Under the control of the Commissioner of Excise.
(*b*) Under the control of the Inspector General of Jails.
(*c*) Under the control of the Inspector General of Police.

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Government Presses—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	2,27,828	2,25,000	2,19,578	2,21,037
		GOVERNMENT BOOK DEPÔT.				
		Salaries.				
1	1	Curator (Allowance 250) - -	3,000	3,000	3,000	3,000
		Establishment.				
7	7	Clerks - - -	1,980	1,970	1,980	1,970
7	7	Servants - - -	192	180	192	192
		Total Establishment. -	2,172	2 150	2,172	2,162
		Allowances.				
		Discount on wholesale purchase - -	50	50	100	29
		Contingencies.				
		Postage Charges - - - -	1,200	1,200	1,200	1,400
		Telegram Charges - - - -	...	...	...	10
		Contingencies - - - -	450	500	450	472
		Total Contingencies -	1,650	1,700	1,650	1,882
		TOTAL GOVERNMENT BOOK DEPÔT (*a*) -	6,872	6,900	6,922	7,073
		JAIL PRESS CHARGES.				
		Establishment - - - -	60	60	120	60
		Raw Materials - - - -	1,700	1,700	1,575	1,519
		Miscellaneous - - - -	540	740	505	520
		TOTAL JAIL PRESS CHARGES (*b*) -	2,300	2,500	2,200	2,099
		Total Government Presses -	2,37,000	2,34,400	2,28,700	2,30,209
		Lithography.				
		Establishment.				
		LITHOGRAPHIC DEPARTMENT OF THE GOVERNMENT PRESS.				
		Writers - - - -	1,600	1,700	1,600	1,581
		Pressmen and Coolies - - -	1,700	1,500	1,700	1,567
		Total Establishment -	3,300	3,200	3,300	3,148
		Allowances.				
		Overtime Allowances - - -	1,000	1,000	1,200	941
		Total Lithography -	4,300	4,200	4,500	4,089

(*a*) Under the control of the Superintendent of Government Press.
(*b*) Under the control of the Inspector General of Jails.

32.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure - -	39,000	39,800	41,300	37,013
Miscellaneous Refunds - - -	1,000	200	700	37
TOTAL IMPERIAL -	40,000	40,000	42,000	37,050
PROVINCIAL.				
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations -	2,000	2,000	2,000	1,831
Rewards for Proficiency in Oriental Languages, and Allowance to Language Examination Committees -	1,500	1,000	2,500	...
Subscriptions to Periodicals - - -	500	500	400	354
Cost of Books and Publications - -	20,000	16,000	20,000	21,892
Donations for Charitable Purposes - -	48,000	45,000	52,000	48,002
Charges on account of European Vagrants - -	4,000	3,500	4,000	3,429
Rewards for Destruction of Wild Animals -	18,000	15,000	20,000	15,439
Petty Establishments - - -	25,000	25,000	24,400	25,209
Special Commissions of Enquiry - -	2,000	8,000	5,000	3,891
Irrecoverable Temporary Loans written off -	500	500	500	2,216
Rents, Rates, and Taxes - - -	200	200	200	...
Miscellaneous and Unforeseen Charges -	4,300	11,300	5,000	13,093
Miscellaneous Refunds - - -	5,000	5,000	5,000	4,206
TOTAL PROVINCIAL -	1,31,000	1,33,000	1,41,000	1,39,562
LOCAL.				
Donations for Charitable Purposes - -	2,000	1,500	2,500	1,200
Petty Establishments - - -	20,000	18,500	20,500	19,187
Miscellaneous and Unforeseen Charges -	500	500	1,000	8
Miscellaneous Refunds - - -	500	500	1,000	139
TOTAL LOCAL -	23,000	21,000	25,000	20,534
TOTAL -	1,94,000	1,94,000	2,08,000	1,97,146

32.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Donations for Charitable Purposes.				
DONATIONS FOR CHARITABLE PURPOSES, PROVINCIAL.				
Grants for Charities - - - -	17,000	18,000	18,000	18,105
Blind Asylum (Benares) - - -	2,329	2,300	2,329	2,329
Dieting of Orphans - - - -	23,671	20,700	26,171	22,897
Charges payable from contract grant (a) - -	5,000	4,000	5,500	4,671
TOTAL DONATIONS FOR CHARITABLE PURPOSES, PROVINCIAL	48,000	45,000	52,000	48,002
DONATIONS FOR CHARITABLE PURPOSES, LOCAL -	2,000	1,500	2,500	1,200
Total Donations for Charitable Purposes -	50,000	46,500	54,500	49,202
Petty Establishments.				
PETTY ESTABLISHMENTS, PROVINCIAL.				
Residency Ground (Lucknow) - - -	1,200	1,200	1,200	1,200
Conservancy Charges (Nazul) - - -	1,200	1,200	1,200	1,047
Building Watchmen (Nazul) - - -	2,000	1,800	1,500	1,527
Establishment of Paraos and Encamping Grounds (Ferry)	1,600	1,600	1,600	1,714
Do. of Staging Bungalows (Ferry) -	300	300	200	224
Contingencies of Paraos and Encamping Grounds (Ferry)	200	200	150	94
Contingencies of Staging Bungalows (Ferry) -	150	150	150	129
Grants-in-aid to Municipalities (Nazul) - -	...	...	...	280
Miscellaneous (Nazul) - - -	18,350	18,550	18,400	18,994
TOTAL PETTY ESTABLISHMENTS, PROVINCIAL -	25,000	25,000	24,400	25,209
PETTY ESTABLISHMENTS, LOCAL.				
Establishment of Paraos and Encamping Grounds -	1,500	1,200	1,500	1,176
Contingencies of ditto - -	200	100	200	96
Establishment of Staging Bungalows - -	11,500	11,500	12,000	11,523
Contingencies of ditto - -	6,600	5,500	6,600	6,051
Establishment of Road Serais - - -	150	150	150	135
Contingencies of ditto - - -	50	50	50	206
PETTY ESTABLISHMENTS, LOCAL -	20,000	18,500	20,500	19,187
Total Petty Establishments -	45,000	43,500	44,900	44,396
Miscellaneous and Unforeseen Charges.				
MISCELLANEOUS, &c., CHARGES, PROVINCIAL.				
Charges connected with the reception of H. R. H. Prince Albert Victor of Wales - - -	...	4,000	...	...
Brass Wire Manufacture (Mainpuri) - -	300	300	300	272
Other Miscellaneous Charges - -	4,000	7,000	4,700	12,821
TOTAL MISCELLANEOUS, &c., CHARGES, PROVINCIAL -	4,300	11,300	5,000	13,093
MISCELLANEOUS, &c., CHARGES, LOCAL - -	500	500	1,000	8
Total Miscellaneous & Unforeseen Charges -	4,800	11,800	6,000	13,101

(a) Includes charges on account of maintenance of indigent persons and burial of paupers.

42.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Working Expenses.				
WORKING EXPENSES, IN CHARGE OF CIVIL OFFICERS, IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Pay and Allowances of Canal Clerks - -	300	300	300	277
Deduct—For rounding -	*300*	*300*	*300*	...
WORKING EXPENSES, IN CHARGE OF CIVIL OFFICERS, PROVINCIAL.	...	...	...	277
Charges for collection of Owner's rates on irrigated villages - - -	6,400	6,400	6,400	6,462
Establishments of Canal Clerks - -	8,200	8,200	8,200	7,854
Establishment of Canal Chowkidars - -	...	...	...	3,175
Refunds - - - -	1,100	1,100	1,100	876
	15,700	15,700	15,700	
Add—For rounding -	300	300	300	
TOTAL WORKING EXPENSES, PROVINCIAL -	16,000	16,000	16,000	18,367
Total Working Expenses -	16,000	16,000	16,000	18,644
PROVINCIAL.				
Interest on Debt - - - -	27,96,000	27,63,000	27,72,000	27,42,155
TOTAL -	28,12,000	27,79,000	27,88,000	27,60,799

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.				
In charge of Civil Officers—	Rs.	Rs.	Rs.	Rs.
Pay and Allowance of Canal Clerks - -	500	500	500	510
Establishment for collection of Owner's Rate -	450	450	450	330
Refunds - - - -	50	50	50	...
TOTAL -	1,000	1,000	1,000	840

45.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
In charge of Civil Officers - - -	2,18,000	2,05,000	2,31,000	2,04,770
Local.				
In charge of Civil Officers - - -	6,06,000	5,88,000	79,000	70,885
TOTAL -	8,24,000	7,93,000	3,10,000	2,75,655

Details.

In Charge of Civil Officers.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers, Provincial.				
Civil Buildings :—				
Original Works - - - -	13,000	12,000	15,000	20,624
Repairs - - - - -	45,000	43,000	45,000	46,446
Total Civil Buildings -	58,000	55,000	60,000	67,070
Communications :—				
Original Works - - - -	5,000	4,000	4,000	2,170
Repairs - - - - - -	25,000	20,000	28,000	18,431
Total Communications -	30,000	24,000	32,000	20,601
Miscellaneous Public Improvements :—				
Original Works - - - -	20,000	17,000	20,000	8,349
Repairs - - - - -	50,000	50,000	55,000	55,188
Total Miscellaneous Public Improvements -	70,000	67,000	75,000	63,537
Establishment - - - -	38,000	36,000	43,000	35,111
Tools and Plant - - - -	3,000	3,000	3,000	1,520
Grants-in-aid to Municipalities - -	10,000	10,000	10,000	13,321
Grants-in-aid to Town - - -	4,000	4,000	4,000	...
Refunds - - - - - -	5,000	6,000	4,000	3,610
Total in charge of Civil Officers, Provincial -	2,18,000	2,05,000	2,31,000	2,04,770
In Charge of Civil Officers, Local.				
Civil Buildings :—				
Original Works - - - -	30,300	25,500	...	...
Repairs - - - - - -	64,020	62,910	...	...
Total Civil Buildings -	94,320	88,410	...	...
Communications :—				
Original Works - - - -	49,460	42,240	...	...
Repairs - - - - - -	3,18,380	3,12,690	...	...
Total Communications -	3,67,840	3,54,930	...	...
Miscellaneous Public Improvements :—				
Original Works - - - -	500	400	...	...
Repairs - - - - - -	3,110	3,300	...	...
Total Miscellaneous Public Improvements -	3,610	3,700	...	..
Establishment - - -	51,910	53,950	...	...
Tools and Plant - - -	8,320	8,010	...	...
Tolls and Ferries—(Mirzapur and Benares)—				
Establishment - - - -	2,600	2,400	2,600	2,369
Contingencies - - - -	200	400	200	440
Total Tolls and Ferries, &c. -	2,800	2,800	2,800	2,809
Roadside Arboriculture (*a*) - - -	76,000	75,000	75,000	67,918
Refunds - - - - - -	1,200	1,200	1,200	158
Total in charge of Civil Officers, Local	6,06,000	5,88,000	79,000	70,885
Total In Charge of Civil Officers -	8,24,000	7,93,000	3,10,000	2,75,655

(*a*) Under the control of the Director of Land Records and Agriculture.

N.-W. PROVINCES AND OUDH.

APPENDIX TO THE BUDGET ESTIMATE FOR 1890-91.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—LAND REVENUE—		
Charges of District Administration—		
General Establishment—		
Establishment of Provincial Funds—		
Collectors' Office (Nazul)*	21	Agra, Hamirpur, Lucknow, and Gonda.
Charges on account of Collection from defaulting Sub-Proprietors*	21	Fyzabad, Gonda, Unao, Sultanpur, Benares and Hardoi.
Process-serving Establishment*	22	N.-W. P. and Oudh.
Revenue Record Room (or Copy-making) Establishment*	22	Ditto.
Management of Government Estates*	23	In several districts of N.-W. P. and Oudh.
Land Records and Agriculture—		
Superintendence (Director's Establishment)	24	Cawnpore.
District Charges*	24	In several districts of N.-W. P. and Oudh.
Charges on account of Encumbered Estates*	24	Jhansi.
Allowances to District and Village Officers—		
Charges for estates under direct management*	25	In several districts of N.-W. P. and Oudh.
7.—EXCISE—		
Collectors', Commissioners' and Cantonment Magistrates' Establishments—		
District Establishment—		
Cantonment Establishment	26	Naini Tal.
Superintendent of Stamps and Excise(a)	26	Allahabad.
8.—PROVINCIAL RATES—		
Collection of Rates and Cesses—		
Nazul Fund Establishment*	27	Gorakhpur, Lucknow, Fyzabad & Gonda.
10.—ASSESSED TAXES—		
Collection of Income Tax—		
Establishment*	27	N.-W. P. and Oudh.
15.—POST OFFICE—		
District Post Establishment—Local*	31	N.-W. P. and Oudh.
18.—GENERAL ADMINISTRATION—		
Civil Offices of Account and Audit	31	Allahabad.
Currency Department	33	Ditto.
Staff and Household of Lieutenant-Governor and Chief Commissioner	33	Ditto.
Legislative Council	34	Ditto.
Civil Secretariats	34	Ditto.
Board of Revenue	34	Ditto.
Commissioners—		
Record Room Charges*	35	In the districts where there is a Commissionership.
19A.—LAW AND JUSTICE—COURTS OF LAW—		
High Court	36	Allahabad.
Law Officers	37	Ditto.
Judicial Commissioner	37	Lucknow.
Civil and Sessions Courts—		
Temporary Establishment	38	In many districts.
Process-serving Establishment*	39	Ditto.
Record Room Establishment*	39	Ditto.
Criminal Courts—		
Record Room Establishment*	41	N.-W. P. and Oudh.
19B.—LAW AND JUSTICE—JAILS—		
Jails—		
Superintendence (Inspector General's Establishment)	41	Lucknow.
Reformatory School	42	Bareilly.
20.—POLICE—		
Railway Police—		
East Indian Railway	44	Charges drawn at Allahabad.
Cawnpore-Achnera Railway	45	
Bengal and North-Western Railway	45	
Rohilkhand-Kumaun Railway	46	Bareilly.
Pilibhit State Railway	46	
Cawnpore and Kalpi Railway	46	
20.—POLICE—*continued.*	Page.	
Lucknow and Sitapur State Railway	47	Lucknow and Sitapur.
Superintendence (Inspector General's Establishment)	47	Lucknow.
Special Police—Kumaon Civil Police	50	Naini Tal.
Thuggi and Dacoiti	50	Lucknow.
Cattle Pounds*	50	N.-W. P. and Oudh.
22.—EDUCATION—		
Direction—		
Director of Public Instruction and Establishment	51	Allahabad.
Government Schools, General—		
Secondary Schools for Boys and Girls, English and Vernacular (Provl.)	52	Benares.
High and Middle Schools, English, Additional Teachers (Local)	52	In many districts.
24.—MEDICAL—		
Medical Establishment—Provincial—		
Superintendence (Inspector General of Civil Hospitals and Establishment)	57	Lucknow.
Medical Establishment, Local—		
Reserve Medical Subordinates	57	N.-W. P. and Oudh.
Hospitals and Dispensaries—		
Moffussil Hospitals and Dispensaries, Provincial	58	Allahabad and Roorki.
Medical School and College	60	Agra.
Chemical Examiner	61	Meerut.
25.—POLITICAL—		
Political Agents—		
Agency with the Ex-Ameer of Afghanistan	61	Dehra Dun.
Political Agency at Benares	62	Benares.
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—		
Experimental Cultivation—		
Experimental Farms†	63	As noted in Estimate.
Botanical and other Public Gardens—		
Provincial—		
Botanical Gardens	64	Saharanpur.
Endowed Gardens*	64	Agra and Allahabad.
Memorial Garden*	64	Cawnpore.
Nazul Gardens*	65	In many districts.
Horticultural Garden	65	Lucknow.
Arnigarh Gardens*	65	Dehra Dun.
Local—		
Nursery Gardens*	65	Oudh.
30.—STATIONERY AND PRINTING—		
Government Presses—		
Superintendent and Establishment†	70	Allahabad.
Government Book Depôt	71	Ditto.
Jail Press*	71	Agra & Lucknow.
Lithography—Lithographic Department of the Government Press*	71	Allahabad.
32.—MISCELLANEOUS—		
Petty Establishments*	72	N.-W. P. and Oudh.
42.—IRRIGATION—MAJOR WORKS—		
Working Expenses—		
Establishment of Canal Clerks*	72	In several districts.
Charges for collection of Owner's rate on irrigated villages*	72	Ditto.
43.—IRRIGATION—MINOR WORKS AND NAVIGATION—		
Pay and allowances of Canal Clerks*	72	Ditto.
Establishment for collection of Owner's rate*	72	Ditto.
45.—CIVIL WORKS—		
In charge of Civil Officers—		
Establishments*	73	In several districts.

* Numerical strength of these Establishments is not given in the Estimate.
† Ditto ditto is partly given in the Estimate.
(a) Includes Establishment of the Commissioner of Stamps and Inspector-General of Registration.

Statement showing the numerical strength of the Sanctioned Establishments

3—LAND

Reference Number.	DISTRICTS.	CHARGES OF DISTRICT ADMINISTRATION.																
		General Establishments—Officers.						General Establishments.			Sub-Divisional Establishments.			Kánúngo				
								Establishment.			Officers	Establishment.		Provincial.			Lo	
		Collectors and Magistrates.	Joint Magistrates and Deputy Collectors.	Assistant Magistrates and Collectors.	Deputy Commissioners.	Assistant Commissioners.	Deputy Collectors.	Clerks (200 and over).	Clerks (below 200).	Servants.	Tehsildars.	Clerks (below 200).	Servants.	Registrar, Kánungo and Assistant.	Kánungo Inspectors.	Supervising Kánungoes.	Sub-Kánúngoes, Assistants and Apprentice Kánúngoes.	Patwaris and Assistants.
	N.-W. PROVINCES.																	
1	Dehra Dun	...	3	...	...	...	...	...	17	10	2	6	22	3	Details not available.	1	...	55
2	Saharanpur	1	1	...	...	...	4	...	25	13	4	16	96	8		16	2	624
3	Muzaffarnagar	1	1	...	...	...	4	...	21	12	4	16	111	8		12	2	499
4	Meerut	1	1	2	...	...	1	1	30	14	6	24	170	12		16	2	689
5	Bulandshahr	1	...	1	...	...	2	...	21	12	4	16	112	8		12	2	536
6	Aligarh	1	...	1	...	...	3	...	26	13	6	26	163	12		15	2	757
7	Roorkee	...	...	...	...	...	...	...	3	...	...	...	...	...		...	...	...
8	Naini Tal	...	...	...	...	4	6	2	60	45	5	39	138	7		15	2	181
9	Bijnor	1	...	...	...	...	2	...	21	12	5	20	118	10		12	2	535
10	Moradabad	1	1	1	...	1	3	1	29	14	6	24	129	12		18	2	830
11	Badaun	1	1	...	...	...	3	...	23	13	5	20	117	10		10	2	608
12	Bareilly	1	1	...	...	1	3	1	28	15	6	25	140	12		16	2	681
13	Pilibhit	...	...	1	1	...	2	...	14	16	2	12	65	6		8	2	371
14	Shahjahanpur	1	1	...	...	...	...	...	24	13	4	16	102	8		11	2	515
15	Muttra	...	1	2	1	1	2	...	22	12	6	24	147	12		12	2	523
16	Agra	1	2	1	...	...	3	1	27	14	7	28	182	14		14	2	750
17	Farukhabad	1	...	...	...	1	2	1	30	14	6	24	12[illegible]	12		15	2	645
18	Mainpuri	1	2	...	...	...	2	...	25	13	5	20	119	10		10	2	518
19	Etawah	1	...	...	...	...	2	...	24	14	5	20	119	10		10	2	410
20	Etah	1	1	1	...	...	2	...	25	14	4	16	97	8		14	2	578
21	Jhansi	1	...	...	...	1	2	...	24	13	4	16	96	8		5	2	287
22	Jalaun	...	...	...	1	...	2	...	24	13	5	20	107	10		7	2	454
23	Lalitpur	...	...	...	1	...	2	...	15	11	2	8	42	4		4	2	207
24	Cawnpore	1	1	1	...	...	2	1	29	14	9	36	207	18		16	2	817
25	Fatehpur	1	...	...	...	...	3	...	21	14	6	24	146	12		13	2	664
26	Banda	1	2	...	...	...	2	...	23	16	8	32	106	8		21	2	767
27	Allahabad	1	2	2	...	1	4	1	31	14	9	38	241	18		23	2	1,224
28	Hamirpur	1	1	...	...	...	...	...	20	12	6	24	127	10		13	2	569
29	Jaunpur	1	1	...	...	...	2	...	23	13	5	21	89	10		15	2	704
30	Gorakhpur	1	3	...	...	...	1	...	27	14	6	24	138	12		29	2	1,404
31	Basti	1	...	...	...	...	3	...	21	12	5	20	119	10		25	2	1,123
32	Azamgarh	1	...	...	...	1	3	...	21	12	5	20	135	10		25	2	1,119
33	Mirzapur	1	1	...	...	...	3	...	23	12	3	14	69	8		16	2	536
34	Benares	1	2	2	...	...	2	...	26	14	2	9	54	4		8	2	421
35	Ghazipur	...	1	...	1	...	3	...	23	11	4	16	103	8		14	2	649
36	Ballia	...	...	...	1	1	...	...	18	12	3	12	74	6		10	2	526
	TOTAL	27	30	15	6	12	80	9	864	490	174	726	4,188	338	4	481	68	21,776
	OUDH.																	
37	Lucknow	1	...	...	...	3	3	1	21	21	3	20	39	6	Details not available.	9	3	391
38	Unao	...	1	...	1	...	3	...	12	17	4	24	54	8		16	3	626
39	Barabanki	...	...	...	1	1	2	...	12	15	4	24	52	8		19	3	771
40	Sitapur	...	...	...	1	2	2	...	12	15	4	24	53	8		17	3	781
41	Hardoi	...	1	...	1	...	1	...	12	17	4	24	63	8		17	3	826
42	Kheri	...	...	...	1	1	1	...	11	15	3	18	32	6		12	3	575
43	Fyzabad	1	...	...	...	2	3	...	13	17	4	24	53	8		19	3	885
44	Bahraich	...	...	...	1	1	2	...	12	16	3	18	34	6		13	3	656
45	Gonda	...	1	...	1	...	1	...	12	17	3	18	35	6		20	3	922
46	Rae-Bareli	1	...	...	...	2	2	...	12	15	4	24	47	8		16	3	725
47	Sultanpur	...	...	...	1	1	4	...	12	18	4	20	49	8		18	3	806
48	Partabgarh	...	1	...	1	...	3	...	12	15	3	18	42	6		14	3	621
	TOTAL	3	4	...	9	13	27	1	153	198	43	256	553	86	2	190	36	8,585
	Undistributed	...	...	45	...	13	...	...	...	...	...	...	...	...	...	...	(a) 29	...
	GRAND TOTAL	30	34	60	15	38	107	10	1,017	688	217	982	4,741	424	6	671	133	30,361

(a) Apprentices.

in each District, included in the Budget Estimate for 1890-91.

REVENUE.													6.—STAMPS.		7.—EXCISE.			
			SURVEY AND SETTLEMENT.										CHARGES FOR THE SALE OF—		COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTBTS.			
ESTABLISHMENTS.			SURVEY AND SETTLEMENT PARTIES.										GENERAL STAMPS.	COURT FEE STAMPS.	DISTRICT ESTABLISHMENT.			
cal.			Officers.			Establishment.		Temporary Establishment.		Variable Establishment.			District Establishment.		Office Establishment.	Distillery Establishment.		
Establishment of Kánungoes.	Patwari Office Establishment.	Patwari School Establishment.	Settlement Officers.	Assistant Settlement Officers.	Settlement Deputy Collectors.	Clerks (200 and over and below 200).	Servants and Guards.	Clerks (below 200).	Servants.	Field Superintendents (Peshkars).	Field Amins.	Out-door Servants (Mirdahas).	Clerks (below 200).	Clerks (below 200).	Clerks (below 200).	Clerks (below 200).	Servants.	Reference Number.
2	1	1	...	...	...	...	...	...	...	...	...	...	2	...	...	1	...	1
17	1	1	1	1	3	34	33	134	...	...	...	...	1	...	1	2	...	2
13	1	2	1	...	3	33	35	68	15	21	...	20	1	...	1	1	..	3
17	1	2	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	4
13	1	1	1	...	1	22	21	...	...	10	...	10	1	...	1	...	...	5
16	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
3	...	1	...	...	...	...	...	...	...	...	...	...	5	2	1	...	...	8
13	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	9
19	1	2	...	...	...	...	...	...	...	...	...	...	1	1	1	2	2	10
11	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	11
17	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	12
9	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	13
12	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	14
13	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	15
15	1	2	...	...	...	...	...	...	...	...	...	...	1	1	1	1	...	16
16	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	2	...	17
11	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	18
11	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	19
15	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	20
6	1	2	1	...	2	29	27	40	29	...	...	...	1	...	1	...	...	21
8	1	1	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	22
5	...	1	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	23
17	1	2	...	...	...	...	...	...	...	...	...	...	1	...	1	2	...	24
14	1	1	...	...	...	...	...	...	...	...	...	...	1	...	1	2	3	25
22	1	2	...	...	...	...	...	...	...	...	...	...	1	...	1	...		26
24	1	2	...	...	...	...	...	...	...	...	...	...	1	1	1	5	...	27
14	1	2	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	28
16	1	1	...	...	...	...	...	...	...	...	...	...	1	1	1	2	...	29
30	1	2	1	1	1	26	12	100	26	...	12	20	1	...	1	2	...	30
26	1	2	1	...	1	20	12	38	10	...	...	...	1	...	1	2	...	31
26	1	2	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	32
17	1	1	...	...	...	...	...	...	...	...	...	...	1	2	1	1	...	33
9	1	2	...	...	...	...	...	...	...	...	...	...	1	1	1	3	...	34
15	1	2	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	35
11	1	2	...	...	...	...	...	...	...	...	...	...	1	...	1	1	...	36
503	33	50	6	2	11	164	140	380	80	31	12	50	40	9	32	41	5	
10	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1	2	...	37
17	...	2	...	...	1	7	7	10	2	16	16	38	1	...	...	2	...	38
20	...	2	...	...	...	...	...	...	...	...	...	...	1	...	...	3	...	39
18	...	2	...	...	...	...	...	...	...	...	...	...	1	...	...	2	...	40
18	...	3	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	41
13	...	2	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	42
20	...	2	...	...	...	...	...	...	...	...	...	...	1	...	...	2	...	43
14	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	44
21	...	2	...	...	...	...	...	...	...	...	...	...	1	...	...	2	...	45
17	...	2	...	...	...	...	...	...	...	...	...	...	1	...	...	3	...	46
19	...	3	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	47
15	...	2	...	...	...	...	...	...	...	...	...	...	1	...	...	2	...	48
202	...	22	...	...	1	7	7	10	2	16	16	38	12	1	1	22	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
705	33	72	6	2	12	171	147	390	82	47	28	88	52	10	33	63	5	

Statement showing the numerical strength of the Sanctioned Establishments

CIRCLES AND DIVISIONS.	II.—FOREST. B.—ESTABLISHMENTS. Officers. Conservators.	Deputy Conservators.	Assistant Conservators.	Sub-Assistant Conservators.	Subordinate Forest and Depôt Establishments. Rangers.	Foresters.	Guards.	Native Doctor.	Office Establishments. Clerks and Munshis (below 200).	Servants.
Central Circle.										
Direction	1	...	...	...	...	...	...	...	4	4
Naini Tal	...	1	...	...	...	5	30	...	3	...
Kumaun	...	1	...	...	1	17	40	...	6	...
Garhwal	...	1	...	...	6	13	36	...	6	...
Ganges	...	1	...	1	3	11	27	...	4	1
Jhansi	...	...	...	...	...	1	14	...	1	...
Lalitpur	...	...	...	...	...	1	16	...	2	...
Banda	...	...	...	...	...	1	33	...	3	...
TOTAL CENTRAL CIRCLE	1	4	...	1	10	49	196	...	29	5
School Circle.										
Direction	1	1	1	...	...	...	...	...	3	5
Dehra Dun	...	1	...	...	4	3	50	...	5	5
Saharanpur	...	...	1	...	...	6	52	...	4	3
Jaunsar	...	1	1	...	3	5	33	...	4	3
TOTAL SCHOOL CIRCLE	1	3	3	...	7	14	135	...	16	16
Oudh Circle.										
Direction	1	...	...	...	...	...	...	...	3	3
Pilibhit	...	1	...	...	1	1	16	...	2	2
Bhira	...	...	...	...	1	1	16	...	1	1
Kheri	...	1	1	...	1	2	28	1	4	3
Baramghat	...	...	...	1	...	...	1	...	1	...
Bahraich	...	1	...	...	1	5	32	...	2	3
Gonda	...	...	...	1	1	2	22	...	1	2
Gorakhpur	...	1	...	1	1	2	35	...	...	2
Unappropriated	...	...	1	6	...	...	...	...	...	...
TOTAL OUDH CIRCLE	1	4	2	9	6	13	150	1	14	16
GRAND TOTAL	3	11	5	10	23	76	481	1	59	37

in each District, included in the Budget Estimate for 1890-91—continued.

Reference Number.	DISTRICTS.	12.—REGISTRATION. DISTRICT CHARGES. Officers. Registrars.	Officers. Sub-Registrars.	Establishment. Registrars. Clerks (below 200).	Registrars. Servants.	Sub-Registrars. Clerks (below 200).	Sub-Registrars. Servants.	18.—GENERAL ADMINISTRATION. COMMISSIONERS. Commissioners.	Main Office Establishment. Clerks (200 and over).	Clerks (below 200).	Servants.	Clerks chargeable to Local Funds.	GENERAL ESTABLISHMENT OF LOCAL FUNDS. Establishment. Clerks.	Servants.	Reference Number.
	N.-W. PROVINCES.														
1	Dehra Dun	...	1	2	...	1	...	...	...	...	...	...	2	...	1
2	Saharanpur	...	4	2	1	8	...	...	...	...	...	...	3	...	2
3	Muzaffarnagar	...	4	...	...	7	...	...	...	...	...	...	3	...	3
4	Meerut	...	6	2	1	8	...	1	1	10	14	1	2	1	4
5	Bulandshahr	...	4	...	...	8	...	...	...	...	...	...	2	...	5
6	Aligarh	...	6	2	1	8	...	...	...	...	...	...	3	...	6
7	Roorkee	...	...	...	...	...	...	...	...	...	...	...	...	...	7
8	Naini Tal	...	2	1	...	2	...	1	1	6	20	2	5	...	8
9	Bijnor	...	5	...	...	8	...	...	...	...	...	...	3	1	9
10	Moradabad	...	6	2	1	9	...	...	...	...	...	...	3	...	10
11	Badaun	...	5	...	...	8	...	...	...	...	...	...	3	1	11
12	Bareilly	...	7	3	1	8	...	1	1	10	14	1	3	2	12
13	Pilibhit	...	3	...	...	6	1	...	...	...	...	...	2	1	13
14	Shahjahanpur	...	4	2	1	6	...		...	...	...	...	3	1	14
15	Muttra	...	8	...	...	9	...	...	...	...	...	...	3	...	15
16	Agra	...	8	2	1	7	...	1	1	10	14	1	4	...	16
17	Farukhabad	...	6	3	1	8	...	...	...	...	...	...	3	1	17
18	Mainpuri	...	5	2	1	5	...	...	...	...	...	...	3	...	18
19	Etawah	...	5	...	...	6	...	...	...	...	...	...	3	...	19
20	Etah	...	4	...	...	6	...	...	...	...	...	...	3	...	20
21	Jhansi	...	4	2	...	4	...	1	1	10	12	1	4	...	21
22	Jalaun	...	5	2	...	5	...	...	...	...	...	...	2	2	22
23	Lalitpur	...	1	2	...	...	...	...	...	...	...	...	2	...	23
24	Cawnpore	...	9	2	1	9	...	...	...	...	...	...	3	...	24
25	Fatehpur	...	6	...	...	4	...	...	...	...	...	...	3	...	25
26	Banda	...	8	1	1	8	...	...	...	...	...	...	3	...	26
27	Allahabad	...	10	3	1	12	1	1	1	10	14	3	4	...	27
28	Hamirpur	...	6	...	...	6	...	...	...	...	...	...	3	...	28
29	Jaunpur	...	5	1	1	6	...	...	...	...	...	...	2	3	29
30	Gorakhpur	...	6	3	1	8	...	...	...	...	...	...	3	1	30
31	Basti	...	5	...	1	6	...	...	...	...	...	...	3	1	31
32	Azamgarh	...	5	2	...	5	...	...	...	...	...	...	3	...	32
33	Mirzapur	...	7	4	1	6	...	...	...	...	...	...	3	...	33
34	Benares	...	3	2	2	13	1	1	1	11	14	3	3	1	34
35	Ghazipur	...	4	2	1	5	...	...	...	...	...	...	3	2	35
36	Ballia	...	3	...	...	4	...	...	...	...	...	...	2	...	36
	TOTAL	...	180	49	19	229	3	7	7	67	102	12	102	18	
	OUDH.														
37	Lucknow	1	...	1	4	...	...	1	1	8	15	1	2	...	37
38	Unao	...	...	...	...	...	...	...	...	...	...	...	3	4	38
39	Barabanki	...	...	...	...	...	...	...	...	...	...	...	2	1	39
40	Sitapur	1	...	1	...	...	...	1	1	8	13	...	2	1	40
41	Hardoi	...	...	...	...	...	...	...	...	...	...	...	2	1	41
42	Kheri	...	...	...	...	...	...	...	...	...	...	...	2	1	42
43	Fyzabad	1	...	1	...	...	...	1	1	8	16	1	3	...	43
44	Bahraich	...	...	...	...	...	...	...	...	...	...	...	2	1	44
45	Gonda	...	...	...	...	...	...	...	...	...	...	...	2	1	45
46	Rae-Bareli	1	...	2	1	...	...	1	1	8	18	1	2	1	46
47	Sultanpur	...	...	...	...	...	...	...	...	...	...	...	4	1	47
48	Partabgarh	...	...	...	...	...	...	...	...	...	...	...	2	1	48
	TOTAL	4	...	5	5	...	...	4	4	32	62	3	28	13	
	GRAND TOTAL	4	180	54	24	229	3	11	11	99	164	15	130	31	

Statement showing the numerical strength of the Sanctioned Establishments

19A.—LAW AND JUSTICE—

Reference Number.	DISTRICTS.	CIVIL AND SESSIONS COURTS.													
		District and Sessions Judges.								Subordinate Judges.			Munsiffs.		
			Establishment. (a)								Establishment.			Establishment.	
		Civil and Sessions Judges.	Munsarims (200 and over).	Munsarims (below 200).	Clerks (below 200).	Servants.	Sale Amins (Nazirs of Judges' Courts).	Civil Court Amins.	Civil Court Amins' establishment.	Subordinate Judges.	Clerks (below 200).	Servants.	Munsiffs.	Clerks (below 200).	Servants.
	N.-W. Provinces.														
1	Dehra Dun	...	...	...	...	...	...	...	...	...	7	2	...	...	...
2	Saharanpur	1	1	...	12	11	1	7	11	1	6	3	4	25	16
3	Muzaffarnagar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	Meerut	1	1	...	12	11	1	6	12	1	6	3	4	25	15
5	Bulandshahr	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	Aligarh	1	1	...	11	11	3	7	14	1	6	3	5	28	18
7	Roorkee	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	Naini Tal	...	...	...	...	...	...	...	...	...	...	...	2	6	...
9	Bijnor	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	Moradabad	2	1	...	16	15	1	9	18	1	6	3	7	37	28
11	Badaun	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	Bareilly	1	1	...	13	12	1	6	6	1	6	3	4	21	14
13	Pilibhit	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	Shahjahanpur	1	1	...	11	14	1	9	18	1	6	3	7	40	27
15	Muttra	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	Agra	1	1	...	13	11	1	7	14	1	6	3	4	23	15
17	Farukhabad	1	1	...	12	11	1	5	10	1	6	3	5	22	16
18	Mainpuri	1	1	...	12	10	1	7	14	1	6	3	4	28	19
19	Etawah	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20	Etah	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21	Jhansi	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22	Jalaun	...	...	...	...	...	...	4	3	...	...	...	...	...	...
23	Lalitpur	...	...	...	...	...	...	2	2	...	...	...	...	...	...
24	Cawnpur	1	1	..	13	12	1	5	10	1	6	3	4	20	14
25	Fatehpur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
26	Banda	1	1	...	10	12	1	3	3	1	6	3	1	5	4
27	Allahabad	1	1	...	13	11	1	4	8	1	6	3	2	5	3
28	Hamirpur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
29	Jaunpur	1	1	...	11	10	2	3	3	1	6	3	2	9	6
30	Gorakhpur	1	1	...	12	14	1	7	14	2	6	1	5	28	18
31	Basti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
32	Azamgarh	1	1	...	12	11	1	4	8	1	6	3	2	10	8
33	Mirzapur	1	1	...	11	11	1	2	4	1	5	3	...	6	3
34	Benares	1	1	...	13	11	1	3	6	...	...	...	1	5	3
35	Ghazipur	1	1	...	13	11	1	7	14	2	11	6	5	27	19
36	Ballia	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	19	18	...	220	209	21	107	192	19	113	54	68	370	246
	Oudh.														
37	Lucknow	1	...	1	10	9	1	...	...	3	15	4	7	26	12
38	Unao	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	Barabanki	...	...	...	...	...	...	...	...	...	..	...	...	...	...
40	Sitapur	1	...	1	7	8	1	...	...	3	16	4	5	19	9
41	Hardoi	...	...	...	...	...	...	...	...	...	...	...	...	...	...
42	Kheri	...	...	...	...	...	...	...	...	...	...	...	...	...	...
43	Fyzabad	1	...	1	8	8	1	...	...	3	17	4	7	25	18
44	Bahraich	...	...	...	...	...	...	...	...	...	...	...	...	...	...
45	Gonda	...	...	...	...	...	...	...	...	...	...	...	...	...	...
46	Rae-Bareli	1	...	1	7	7	1	...	...	3	16	6	6	21	11
47	Sultanpur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
48	Purtabgarh	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	4	...	4	32	32	4	...	...	12	64	18	25	91	50
	GRAND TOTAL	23	18	4	252	241	25	107	192	31	177	72	93	461	296

(a) Exclusive of Temporary Establishment.

in each District, included in the Budget Estimate for 1890-91—continued.

—COURTS OF LAW.														19 B.—LAW AND JUSTICE—JAILS.				
COURTS OF SMALL CAUSES.						CRIMINAL COURTS.								JAILS.				
	Establishment.		Process-serving Establishment.				General Establishment.							Officers.				
							Magistrates' Establishment.			Cantonment Magistrates' Establishment.		Honorary Magistrates' Establishment.						
Judges.	Clerks (below 200).	Servants.	Nazir and Naib Nazir.	Bailiffs.	Process-servers.	City and Cantonment Magistrates.	Clerk (200 and over).	Clerks (below 200).	Servants.	Clerks (below 200).	Servants.	Clerks (below 200).	Servants.	Superintendents.	Jailors.	Superintendents (allowance).	Jailors.	Reference Number.
														Central Jails.		District Jails.		
...	...	...	...	...	...	1	...	7	6	4	6	2	...	...	...	1	1	1
...	...	...	...	...	...	...	...	12	10	...	...	2	...	...	...	1	2	2
...	...	...	...	...	...	...	...	11	9	...	...	...	...	...	...	1	1	3
...	3	3	...	...	...	1	...	15	11	7	7	1	...	...	...	1	2	4
...	...	...	...	...	...	...	...	11	9	...	...	...	...	...	...	1	1	5
...	...	...	...	...	...	...	...	14	10	...	...	2	...	...	...	1	2	6
...	...	...	...	...	...	1	...	...	...	4	5	...	...	...	...	...	...	7
...	...	...	...	...	...	1	...	6	19	3	5	5	...	...	...	1	1	8
...	...	...	...	...	...	...	...	12	9	...	...	1	...	...	...	1	1	9
...	...	...	...	...	...	...	...	15	11	...	...	6	1	...	...	1	2	10
...	...	...	...	...	...	...	...	13	10	...	...	3	...	...	...	1	1	11
...	...	...	...	...	...	1	...	15	9	3	5	1	...	1	3	1	2	12
...	...	...	...	...	...	...	...	8	1	...	...	1	...	...	...	...	...	13
...	...	...	...	...	...	...	...	13	10	...	...	6	1	...	...	1	2	14
...	...	...	...	...	...	...	...	13	9	...	...	2	...	...	...	1	1	15
1	9	6	...	1	...	1	...	15	11	4	6	2	...	1	3	1	2	16
...	...	...	...	...	...	...	...	15	11	1	...	2	...	1	3	1	2	17
...	...	...	...	...	...	...	...	12	10	...	...	1	...	...	...	1	2	18
...	...	...	...	...	...	...	...	13	10	...	...	1	...	...	...	1	1	19
...	...	...	...	...	...	...	...	11	8	...	...	1	...	...	...	1	1	20
...	...	...	...	...	1	1	...	12	9	3	5	...	...	...	...	1	1	21
...	...	...	...	...	...	...	...	14	10	...	...	...	...	...	...	1	1	22
...	...	...	...	...	...	...	...	5	6	...	...	...	...	...	...	1	1	23
...	2	1	...	...	...	1	...	19	11	3	5	2	...	...	...	1	2	24
...	...	...	...	...	...	...	...	12	7	...	...	1	...	...	...	1	2	25
...	...	...	...	...	...	...	...	18	11	...	...	...	...	...	...	1	2	26
1	8	7	...	1	...	1	...	20	11	4	4	2	2	1	3	1	2	27
...	...	...	...	...	...	...	...	13	8	...	...	...	...	...	...	1	1	28
...	...	...	...	...	...	...	...	13	10	...	...	2	...	...	...	1	2	29
...	...	...	...	...	...	...	...	16	13	...	...	2	...	...	...	1	2	30
...	...	...	...	...	...	...	...	12	9	...	...	1	...	...	...	1	2	31
...	...	...	...	...	...	...	...	12	12	...	...	1	...	...	...	1	2	32
...	...	...	...	...	...	...	...	11	9	...	...	1	...	...	...	1	1	33
1	7	6	...	...	1	1	...	11	11	4	5	2	...	1	3	1	2	34
...	...	...	...	...	...	...	...	12	9	...	...	3	...	...	...	1	2	35
...	...	...	...	...	...	...	...	9	3	...	...	...	...	...	...	...	...	36
3	29	23	...	2	2	10	...	440	332	40	53	56	4	5	15	33	52	
1	4	5	...	3	55	(a) 2	1	22	2	4	4	2	1	1	3	...	2	37
...	...	...	...	...	...	...	...	21	...	...	...	2	...		...	1	1	38
...	...	...	...	...	...	...	...	15	...	...	...	3	...	...	...	1	2	39
...	...	...	...	...	...	...	...	19	...	...	...	2	...	...	...	1	2	40
...	...	...	...	...	...	...	...	22	...	...	...	5	...	...	...	1	1	41
...	...	...	...	...	...	...	...	15	...	...	...	...	...	...	...	1	1	42
...	2	4	1	...	1	1	...	21	...	1	...	1	1	...	...	1	2	43
...	...	...	...	...	...	...	...	17	...	...	...	...	...	...	...	1	1	44
...	...	...	...	...	...	...	...	20	...	...	...	1	...	...	...	1	2	45
...	...	...	...	...	...	...	...	21	...	...	...	1	...	...	...	1	2	46
...	...	...	...	...	...	...	...	25	...	...	...	...	...	...	...	1	2	47
...	...	...	...	...	...	...	...	18	...	...	...	2	...	...	...	1	2	48
1	6	9	1	3	56	3	1	236	2	5	4	19	2	1	3	11	20	
4	35	32	1	5	58	13	1	676	334	45	57	75	6	6	18	44	72	

(a) Includes 1 City Magistrate.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	19B.—LAW AND JUSTICE—JAILS—*continued.*												20.—DISTRICT						
		JAILS—*continued.*										JAIL MANUFACTURES.								
		Clerical Establishment.		Warder's Establishment.			Menial and other Establishment.			Hospital Charges.		Clerical Establishment.		Officers.						
		Clerks (below 200).		Warders.			Servants.			Native Doctors and Compounders.		Clerks (below 200).								
		Central Jails.	District Jails.	Central Jails.	District Jails.	District Jails (Lock-ups.)	District Jails.	Lock-ups.	Mag.'s Lock-ups.	Central Jails.	District Jails.	Central Jails.	District Jails.	District Superintendents.	Assistant District Superintendents.	Inspectors.	Sub-Inspectors.	European Sergeants.	Mounted Head Constables.	Mounted Constables.
	N.-W. PROVINCES.																			
1	Dehra Dun	...	3	...	10	...	...	...	1	...	1	...	...	1	...	2	5	...	Details not available.	Details not available.
2	Saharanpur	...	4	...	21	...	...	...	1	...	1	...	...	1	...	4	15	...		
3	Muzaffarnagar	...	3	...	17	...	...	...	...	...	1	...	...	1	...	5	13	...		
4	Meerut	...	5	...	32	...	...	...	1	...	1	...	1	1	1	7	18	...		
5	Bulandshahr	...	3	...	18	...	...	...	...	...	1	...	...	1	...	3	14	...		
6	Aligarh	...	5	...	32	...	...	...	...	...	1	...	...	1	1	4	15	1		
7	Roorkee	...	...	...	...	...	...	..	1	...	...	...	...	...	...	...	...	...		
8	Naini Tal	...	3	...	23	...	1	...	...	...	1	...	...	...	...	...	5	...		
9	Bijnor	...	3	...	17	...	...	...	...	...	1	...	...	1	...	4	13	...		
10	Moradabad	...	4	...	29	...	...	...	1	...	1	...	2	1	1	7	17	...		
11	Badaun	...	3	...	25	...	...	...	...	...	1	...	...	1	...	4	14	...		
12	Bareilly	9	5	90	40	...	...	...	1	3	1	2	...	1	1	5	19	...		
13	Pilibhit	...	...	...	...	...	...	...	1	...	...	...	...	1	...	4	7	...		
14	Shahjahanpur	...	4	...	25	...	...	...	...	...	1	...	...	1	...	4	16	...		
15	Muttra	...	3	...	18	...	...	...	...	...	1	...	1	1	...	4	14	...		
16	Agra	9	5	110	32	...	...	...	3	3	1	1	...	1	...	7	17	1		
17	Farukhabad	9	4	90	26	...	...	...	1	3	1	3	...	1	1	4	15	...		
18	Mainpuri	...	4	...	28	...	...	...	...	...	1	...	...	1	...	3	13	...		
19	Etawah	...	3	...	20	...	...	...	1	...	1	...	...	1	...	4	13	...		
20	Etah	...	3	...	19	...	...	...	...	...	1	...	...	1	1	6	15	...		
21	Jhansi	...	3	...	18	...	...	...	...	...	1	...	...	1	...	4	15	1		
22	Jalaun	...	3	...	17	...	...	...	...	...	1	...	...	1	...	4	10	...		
23	Lalitpur	...	3	...	17	...	...	...	...	...	1	...	...	1	...	3	13	...		
24	Cawnpur	...	4	...	23	...	...	...	...	...	1	...	...	1	1	6	20	...		
25	Fatehpur	...	4	...	27	...	...	...	1	..	1	...	...	1	...	4	13	...		
26	Banda	...	4	...	26	...	...	...	1	...	1	...	1	1	...	4	16	...		
27	Allahabad	9	5	112	39	...	2	...	4	3	1	2	2	1	...	7	33	3		
28	Hamirpur	...	3	...	18	...	...	...	...	...	1	...	1	...	1	4	14	...		
29	Jaunpur	...	4	...	24	...	...	...	1	...	1	...	...	1	...	4	14	...		
30	Gorakhpur	...	5	...	39	...	...	...	3	...	1	...	...	1	...	6	20	...		
31	Basti	...	4	...	25	...	...	...	...	...	1	...	1	1	...	4	15	...		
32	Azamgarh	...	4	...	30	...	...	...	...	...	1	...	...	1	...	4	17	...		
33	Mirzapur	...	3	...	19	...	...	...	3	...	1	...	...	1	...	4	17	1		
34	Benares	9	5	110	36	...	...	...	...	3	1	1	...	1	...	5	24	...		
35	Ghazipur	...	5	...	35	...	...	...	...	...	1	...	...	1	...	5	13	..		
36	Ballia	...	...	...	..	...	...	...	2	...	...	...	...	1	...	2	9	...		
	TOTAL	45	126	512	825	...	3	...	27	15	33	9	9	33	8	151	521	7	18	326
	OUDH.																			
37	Lucknow	9	5	102	38	7	...	...	6	3	1	3	1	1	1	5	28	1	Details not available.	Details not available.
38	Unao	...	3	...	22	1	...	...	...	...	1	...	...	1	...	2	14	...		
39	Barabanki	...	4	...	24	...	...	...	1	...	1	...	...	1	...	3	14	...		
40	Sitapur	...	5	...	37	2	...	...	...	...	1	...	...	1	...	2	16	...		
41	Hardoi	...	3	...	24	2	...	...	...	...	1	...	...	1	...	3	15	...		
42	Kheri	...	3	...	22	1	...	..	...	...	1	...	...	1	...	3	12	...		
43	Fyzabad	...	5	...	36	1	...	...	...	...	1	...	...	1	...	2	18	...		
44	Bahraich	...	3	...	22	3	...	...	...	...	1	...	...	1	...	3	13	...		
45	Gonda	...	4	...	26	1	...	...	...	...	1	...	...	1	...	3	16	...		
46	Rae-Bareli	...	5	...	36	...	...	...	...	...	1	...	1	1	...	3	15	...		
47	Sultanpur	...	4	...	28	3	...	...	...	...	1	...	...	1	...	3	14	...		
48	Partabgarh	...	4	...	28	2	...	...	...	...	1	...	...	1	...	3	12	...		
	TOTAL	9	48	102	343	23	...	...	7	3	12	3	2	12	1	35	187	1	6	100
	Undistributed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	GRAND TOTAL	54	174	614	1,168	23	3	...	34	18	45	12	11	45	9	186	708	8	24	426

in each District, included in the Budget Estimate for 1890-91—continued.

POLICE.															22.—EDUCATION.				
EXECUTIVE FORCE.												VILLAGE POLICE, LOCAL.			INSPECTION—LOCAL.				
FORCE.		ESTABLISHMENT.	HOSPITAL CHARGES.				GENERAL POLICE	OTHER POLICE.							OFFICERS.				
Head Constables.	Foot Constables.	Sweepers for Police Lines.	Native Doctors.	Compounders and Leechmen	Hospital Orderly Peons.	Bhistees, Cooks, & Sweepers.	Extra Guards.	Magistrate's Guards.	Distillery Guards.	Canal Chaukidars.	Superintendents' Orderly Peons.	Clerks and Moharirs (Village Chowkidari, Oudh.)	Road Chowkidars (Village Chowkidari, Oudh).	Chaukidars.	Inspectors of Schools.	Assistant Inspectors.	Deputy Inspectors.	Sub-Deputy Inspectors.	Reference Number.
38	165	...	...	1	2	1	...	4	4	..	2	...	...	106	...	...	...	...	1
79	385	...	...	...	2	...	...	4	8	8	2	...	...	1,724	...	...	...	...	2
61	291	...	...	1	2	1	...	4	4	4	2	...	...	1,207	...	...	...	...	3
110	553	...	1	1	2	1	...	9	4	8	2	...	...	2,245	...	1	6	5	4
79	352	...	...	1	2	1	9	4	...	8	2	...	...	1,959	...	...	...	...	5
82	408	..	...	1	2	1	...	8	4	4	2	...	...	2,019	...	...	...	...	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	7
18	106	...	...	...	...	...	...	...	...	...	...	...	...	128	...	1	...	3	8
67	331	...	...	1	2	2	4	4	4	...	2	...	...	1,813	...	..	...	...	9
86	496	1	...	1	2	1	...	4	4	...	2	...	...	2,285	...	...	...	...	10
71	335	1	...	1	2	1	...	4	4	...	2	...	...	2,036	...	...	...	...	11
94	598	1	1	1	2	1	...	4	4	...	4	...	...	1,973	...	1	6	5	12
41	196	1	...	1	2	1	..	4	4	...	2	...	...	1,048	...	...	...	...	13
74	323	...	...	1	2	1	...	4	4	...	2	...	...	2,081	...	...	...	...	14
89	377	1	1	1	2	1	...	4	4	...	2	...	...	1,640	..	...	...	...	15
127	758	...	1	1	2	1	49	8	4	...	4	...	...	2,361	1	1	6	5	16
90	509	1	1	1	2	1	13	4	4	6	2	...	...	2,072	...	...	...	...	17
66	313	1	...	1	2	1	...	8	4	10	2	...	...	1,840	...	...	...	...	18
69	300	...	1	1	2	1	10	4	4	...	2	...	...	1,476	...	...	...	...	19
62	311	1	...	1	2	1	...	4	...	2	2	...	...	1,536	...	...	...	...	20
97	518	...	1	1	2	1	10	8	...	...	2	...	...	894	...	1	3	...	21
70	334	1	...	1	2	1	5	4	...	...	2	...	...	1,203	...	...	...	...	22
65	303	...	...	1	2	1	...	4	...	...	2	...	...	484	...	...	...	...	23
94	500	...	...	1	2	1	23	4	4	10	2	...	...	2,880		...	...	...	24
66	313	1	1	1	2	1	...	4	4	...	2	...	...	1,869	...	...	...	...	25
89	388	...	...	1	2	1	...	8	...	...	2	...	...	1,725	...	...	...	...	26
137	809	10	1	1	2	1	9	8	16	...	4	...	...	3,387	1	1	6	5	27
73	321	1	...	1	2	1	...	4	...	...	2	...	...	1,157	..	...	...	...	28
65	326	...	...	1	2	2	...	8	8	...	2	...	...	1,938	...	...	...	...	29
105	483	...	1	1	2	1	13	12	4	...	3	...	...	2,320	...	...	...	...	30
70	311	1	...	1	2	1	...	4	4	...	2	...	...	1,998	...	...	...	...	31
74	337	...	...	1	2	1	...	4	4	...	2	...	...	2,229	...	...	...	...	32
102	451	...	1	1	2	1	9	4	4	...	2	...	...	1,361	...	...	...	...	33
70	434	...	1	1	2	1	9	4	4	...	2	...	...	1,461	1	...	7	6	34
60	302	...	...	1	2	1	...	8	4	...	2	...	...	1,744	...	...	...	...	35
43	183	...	...	...	...	...	...	4	4	...	...	...	...	1,296	...	...	...	...	36
2,683	13,420	22	12	32	66	34	163	181	128	60	73	...	...	59,495	3	6	34	29	
101	693	...	1	1	...	3	8	8	4	...	...	...	...	123	1	2	13	...	37
59	313	...	...	1	...	2	...	4	8	...	...	1	...	429	..	...	...	...	38
61	325	...	...	1	...	2	...	4	8	...	...	2	..	2,300	...	...	...	...	39
66	375	...	...	1	...	2	...	8	8	...	...	...	...	381	...	...	...	...	40
64	322	1	...	1	...	2	...	4	4	...	...	1	...	1,550	...	...	...	...	41
49	254	...	...	1	...	1	...	4	4	...	...	...	...	107	...	...	...	...	42
78	462	...	1	1	...	2	...	8	4	...	...	5	7	2,393	...	...	...	...	43
55	302	...	...	1	...	2	...	4	4	...	...	...	...	59	...	...	...	...	44
67	394	...	...	1	...	2	...	4	8	...	...	1	44	2,100	...	...	...	...	45
63	340	...	1	1	...	2	...	8	8	...	...	1	...	680	...	...	...	...	46
59	302	...	...	1	...	2	...	4	4	...	...	1	5	1,800	...	...	...	...	47
46	260	...	...	1	...	2	...	4	8	...	...	...	...	202	...	...	...	...	48
768	4,342	1	3	12	...	24	8	64	72	...	...	12	56	12,124	1	2	13	...	
...	520	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
3,451	18,282	23	15	44	66	58	171	245	200	60	73	12	56	71,619	4	8	47	29	

Statement showing the numerical strength of the Sanctioned Establishments

22.—EDUCATION

Reference Number.	DISTRICTS.	INSPECTION—LOCAL.—*contd.* Establishment. Clerks and Moharirs (below 200).	Munshis and Pandits.	Servants.	GOVERNMENT COLLEGES, GENERAL, PROVINCIAL. Officers. Principals.	Professors.	Assistant Professors.	Establishment. English Teacher, Maulvis and Pandits.	Writers and Librarians.	Servants.	GOVERNMENT SCHOOLS. Secondary Schools for Boys and Girls. High and Middle Schools, English. Head Masters (200 and over).	Head Masters (below 200).	Masters and Teachers.(a)	Servants.	Middle Vernacular. Teachers and Assistants.	Servants.
	N.-W. PROVINCES.															
1	Dehra Dun	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...
2	Saharanpur	...	...	...	...	...	...	...	...	...	...	1	9	5	23	..
3	Muzaffarnagar	...	...	...	...	...	...	...	...	...	...	1	6	4	31	21
4	Meerut	12	...	17	...	...	...	...	...	...	1	...	9	4	25	...
5	Bulandshahr	...	...	...	...	...	...	...	...	...	...	1	9	5	27	...
6	Aligarh	...	...	...	...	...	...	...	...	...	1	...	10	4	28	...
7	Roorkee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	Naini Tal	3	1	4	...	...	...	..	...	...	...	...	...	...	12	1
9	Bijnor	...	...	...	...	...	...	...	...	...	...	1	6	4	21	...
10	Moradabad	...	...	...	...	...	...	...	...	...	1	...	10	4	39	...
11	Badaun	...	...	...	...	...	...	...	...	...	...	1	6	4	30	...
12	Bareilly	16	1	20	...	...	...	...	...	...	1	...	22	18	22	...
13	Pilibhit	...	...	...	...	...	...	...	...	...	...	..	...	...	7	...
14	Shahjahanpur	...	...	...	...	...	...	...	...	...	1	...	9	4	18	...
15	Muttra	...	...	...	...	...	...	...	...	...	1	...	11	4	32	1
16	Agra	22	...	25	...	...	...	...	...	...	...	...	...	...	28	...
17	Farukhabad	...	...	...	...	...	...	...	...	...	...	1	9	5	28	...
18	Mainpuri	...	...	...	...	...	...	...	...	...	...	1	7	4	20	...
19	Etawah	..	...	...	...	...	...	...	...	...	1	...	13	4	17	...
20	Etah	...	...	...	...	...	...	...	...	...	...	1	6	4	23	...
21	Jhansi	7	...	9	...	...	...	...	...	...	...	...	...	..	13	...
22	Jalaun	...	...	...	...	...	...	...	...	...	...	1	6	4	12	10
23	Lalitpur	...	...	..	...	...	...	...	...	...	...	1	6	4	7	—
24	Cawnpur	...	...	...	...	...	...	...	...	.	1	...	11	5	26	...
25	Fatehpur	...	...	...	...	...	...	...	...	...	...	1	9	5	17	...
26	Banda	...	...	...	...	...	...	...	...	...	1	...	9	5	24	...
27	Allahabad	20	...	24	1	6	3	...	2	12	1	...	19	7	23	...
28	Hamirpur	...	...	...	...	...	...	...	...	...	...	1	6	4	23	...
29	Jaunpur	...	...	...	...	...	...	...	...	...	...	1	14	6	19	...
30	Gorakhpur	...	...	...	...	...	...	...	...	...	...	...	...	...	18	...
31	Basti	...	...	...	...	...	...	...	...	...	...	...	...	...	11	...
32	Azamgarh	...	...	...	...	...	...	...	...	...	...	...	...	...	17	...
33	Mirzapur	...	...	..	...	...	...	...	...	...	1	...	11	4	12	...
34	Benares	18	...	24	1	8	8	3	4	18	...	...	...	...	3	...
35	Ghazipur	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...
36	Ballia	...		...	...	...	...	...	...	...	...	1	12	6	11	2
	TOTAL	98	2	123	2	14	11	3	6	30	11	14	245	127	685	35
	OUDH.															
37	Lucknow	48	...	114	...	...	...	...	...	...	...	...	...	...	29	1
38	Unao	...	...	...	...	...	...	...	...	...	...	1	10	6	46	8
39	Barabanki	...	...	...	...	...	...	...	...	...	..	1	6	6	39	12
40	Sitapur	...	...	...	...	...	...	...	...	...	1	...	6	6	31	9
41	Hardoi	...	...	...	...	...	...	...	...	...	...	1	10	6	38	12
42	Kheri	...	...	...	...	...	...	...	...	...	...	1	6	5	32	8
43	Fyzabad	...	...	...	...	..	...	...	...	...	1	...	13	6	19	6
44	Bahraich	...	...	...	...	...	..	...	...	...	1	...	5	5	9	3
45	Gonda	...	...	...	...	...	...	...	...	...	...	1	6	5	22	8
46	Rae-Bareli	...	..	...	...	...	...	...	...	...	...	1	6	6	21	6
47	Sultanpur	...	...	...	...	...	...	...	...	...	1	...	7	6	17	4
48	Partabgarh	...	...	...	...	...	...	...	...	...	1	...	8	6	19	5
	TOTAL	48	...	114	...	...	...	...	...	...	5	6	83	63	322	82
	GRAND TOTAL	146	2	237	2	14	11	3	6	30	16	20	328	190	1,007	117

(a) Exclusive of 68 additional teachers.

in each District, included in the Budget Estimate for 1890-91—continued.

—*continued.*							23.—ECCLESIASTICAL.								
GENERAL.—LOCAL.				GOVERNMENT SCHOOLS, SPECIAL—LOCAL.			ECCLESIASTICAL ESTABLISHMENT.						CEMETERY ESTABLISHMENT.		
PRIMARY SCHOOLS FOR BOYS AND GIRLS.				TRAINING SCHOOLS.			CHURCH OF ENGLAND.			CHURCH OF SCOTLAND.			CARE-TAKERS IN CHARGE OF		
Low (Boys.)		Low (Girls.)		Normal Schools.											
Masters and Teachers.	Servants.	Teachers.	Servants.	Teachers.	Pupil Teachers.	Servants.	Chaplains.	Ministers of the Additional Clergy Society.	Church Establishment.	Chaplain.	Minister of the Additional Clergy.	Church Establishment.	Cantonment Cemeteries.	Civil Cemeteries.	Reference Number.
25	...	...	...	...	...	...	3	...	7	...	...	...	2	3	1
114	...	2	...	...	...	...	...	1	1	...	...	...	...	1	2
121	...	1	...	...	...	...	...	...	1	...	...	...	...	1	3
181	...	2	...	...	...	...	1	...	5	...	1	5	1	4	4
139	...	...	...	...	...	...	...	...	1	...	...	...	...	1	5
181	1	10	1	...	...	...	...	...	1	...	...	...	...	1	6
...	...	...	...	...	...	...	1	...	2	...	...	...	1	—	7
179	...	4	...	...	...	...	2	...	12	...	...	...	4	1	8
120	...	2	...	...	...	...	...	...	...	...	...	...	...	1	9
127	...	6	...	...	...	...	1	...	2	...	...	...	...	1	10
161	2	9	...	...	...	...	...	...	...	...	...	...	...	1	11
124	...	14	13	4	40	4	1	...	6	...	...	...	1	1	12
55	...	1	...	...	...	...	...	...	...	...	...	...	...	...	13
110	...	...	...	...	...	...	1	...	2	...	...	...	1	1	14
125	...	8	...	...	...	...	1	...	2	...	...	...	...	1	15
132	...	12	...	7	100	9	1	1	8	...	...	...	3	3	16
112	...	2	...	...	...	...	1	...	2	...	...	...	1	3	17
111	...	5	...	...	...	...	...	...	1	...	...	...	...	1	18
97	...	1	1	...	...	...	...	...	1	...	...	...	...	2	19
90	...	5	...	...	...	...	...	...	...	...	...	...	...	1	20
47	...	...	...	...	...	...	1	...	3	...	...	...	...	6	21
77	...	1	...	...	...	...	...	...	...	...	...	...	...	4	22
26	...	...	...	...	...	...	...	...	...	...	...	...	...	1	23
166	...	4	...	...	...	...	1	...	7	...	...	...	6	4	24
125	...	3	...	...	...	...	...	...	...	...	...	...	...	1	25
139	...	...	...	...	...	...	...	1	1	...	...	...	1	2	26
150	...	...	...	11	87	6	2	1	6	1	...	2	5	3	27
65	...	1	...	...	...	...	...	...	...	...	...	...	...	2	28
114	...	2	...	...	...	...	...	...	1	...	...	...	...	2	29
200	...	2	...	...	...	...	...	1	1	...	...	...	...	1	30
135	...	2	...	...	...	...	...	...	1	...	...	...	...	1	31
155	...	3	...		...	...	...	...	1	...	...	...	...	2	32
107	...	3	1	...	...	...	1	1	3	...	...	...	3	1	33
100	...	3	...	...	...	...	1	...	4	...	...	...	1	2	34
120	...	3	3	...	...	...	...	1	1	...	...	...	...	3	35
88	...	1	...	...	...	...	...	...	...	...	...	...	...	1	36
4,124	3	112	19	22	227	19	19	7	83	1	1	7	30	64	
88	...	2	20	9	150	8	2	...	8	...	...	...	4	7	37
146	...	...	...	...	...	...	...	...	...	...	...	...	...	1	38
187	...	1	...	...	...	...	...	...	...	...	...	...	...	1	39
138	...	7	...	...	...	...	1	...	4	...	...	...	...	2	40
147	...	15	...	...	...	...	...	...	...	...	...	...	...	1	41
82	...	7	...	...	...	...	...	...	...	...	...	...	...	1	42
112	...	...	...	...	...	...	1	...	4	...	...	...	...	2	43
106	...	...	...	...	...	...	...	...	...	...	...	...	...	1	44
170	...	9	...	...	...	...	...	...	1	...	...	...	...	2	45
153	...	2	...	...	...	...	...	...	1	...	...	...	...	1	46
115	...	4	1	...	...	...	...	...	1	...	...	...	...	1	47
103	...	2	...	...	...	...	...	...	...	...	...	...	...	1	48
1,547	...	49	21	9	150	8	4	...	19	...	...	...	4	21	
5,671	3	161	40	31	377	27	23	7	102	1	1	7	34	85	

Statement showing the numerical strength of the Sanctioned Establishments

24.—MEDI

Reference Number.	DISTRICTS.	MEDICAL ESTABLISHMENT.						HOSPITALS AND DISPENSARIES.						SANITA	
		DISTRICT MEDICAL OFFICERS.						MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL.						PROVIN	
								Officers.		Establishment.				Superinten	
		Civil Surgeons.	Assistants to Civil Surgeons and Civil Apothecary.	Allowance to Regimental Officers for Civil duty.	Allowance for charge of Sub-Divisional Stations.	Hospital Assistant and Native Doctor.	Establishment. Servants.	Assistant Surgeons.	Hospital Assistants and Native Doctors.	Compounders, Dressers and Apprentices.	Clerks (below 200).	Servants.	Chaukidars.	Officers. Sanitary Commissioner and Deputy Sanitary Commissioners.	Officers. Deputy Superintendents.
	N.-W. PROVINCES.														
1	Dehra Dun	2	...	...	1	...	...	...	2	4	1	8	1	...	...
2	Saharanpur	1	...	...	...	...	...	1	6	8	1	15	2	...	...
3	Muzaffarnagar	1	...	...	...	...	...	1	1	4	1	6	1	...	...
4	Meerut	1	...	...	...	...	...	1	7	13	1	26	...	1	1
5	Bulandshahr	1	...	...	...	...	...	3	2	7	1	14	2	...	...
6	Aligarh	1	...	...	...	...	...	1	3	8	1	17	1	...	...
7	Roorkee	...	...	1	...	...	...	...	...	...	...	...	...	...	...
8	Naini Tal	1	1	1	1	...	2	1	7	9	3	18	2	1	...
9	Bijnor	1	...	...	...	...	...	1	5	6	1	10	1	...	...
10	Moradabad	1	...	...	...	...	...	1	6	11	1	17	1	...	1
11	Badaun	1	...	...	...	...	...	1	7	9	1	22	1	...	...
12	Bareilly	1	...	...	...	...	...	1	3	7	1	15	2	...	...
13	Pilibhit	...	...	...	...	1	...	...	3	6	1	13	1	...	...
14	Shahjahanpur	1	...	...	...	...	...	1	5	8	1	20	1	...	...
15	Muttra	...	...	1	...	...	...	1	2	7	1	8	3	...	...
16	Agra	1	...	...	...	...	...	2	7	13	1	29	1	...	1
17	Farukhabad	1	...	...	...	...	...	1	4	9	1	16	...	...	...
18	Mainpuri	1	...	...	...	...	...	1	4	7	1	8	1	...	...
19	Etawah	1	...	...	...	...	...	1	2	3	1	9	1	...	...
20	Etah	1	...	...	...	...	...	1	7	9	1	13	7	...	...
21	Jhansi	1	...	...	...	...	...	2	2	6	1	11	...	...	1
22	Jalaun	1	...	...	...	...	...	1	4	5	1	16	...	...	...
23	Lalitpur	1	...	...	...	...	...	...	1	2	...	5	1	...	...
24	Cawnpur	1	...	...	...	...	...	1	7	14	1	22	...	...	...
25	Fatehpur	1	...	...	...	...	...	1	1	2	1	6	1	...	...
26	Banda	1	...	...	...	...	...	1	2	6	1	13	1	...	...
27	Allahabad	1	(a)2	...	...	...	...	1	10	10	1	32	1	(b) 2	1
28	Hamirpur	1	...	...	...	...	...	1	2	5	1	9	...	...	...
29	Jaunpur	1	...	...	...	...	...	1	3	5	1	8	1	...	...
30	Gorakhpur	1	...	...	...	...	...	1	7	10	1	16	1	...	...
31	Basti	1	...	...	...	...	...	1	2	6	1	11	1	...	...
32	Azamgarh	1	...	...	...	...	...	1	3	6	1	13	...	...	...
33	Mirzapur	1	...	...	...	...	...	1	5	11	1	17	1	...	...
34	Benares	1	...	...	...	...	...	2	4	15	1	27	3	...	1
35	Ghazipur	1	...	...	...	...	...	1	2	4	1	10	2	...	...
36	Ballia	...	1	...	...	...	...	1	2	3	1	7	...	...	...
	TOTAL	33	4	3	2	1	2	37	140	258	36	507	42	4	6
	OUDH.														
37	Lucknow	1	1	...	...	...	...	1	6	10	1	13	1	...	1
38	Unao	1	...	...	...	...	...	1	4	6	1	14	...	...	...
39	Barabanki	1	...	...	...	...	...	1	6	8	1	17	2	...	...
40	Sitapur	1	...	...	...	...	...	1	5	5	1	15	1	...	...
41	Hardoi	1	...	...	...	...	...	2	2	6	1	12	1	...	...
42	Kheri	1	...	...	...	...	...	1	4	3	1	11	...	...	...
43	Fyzabad	1	...	...	...	...	...	1	3	7	1	17	1	...	...
44	Bahraich	1	...	...	...	...	...	2	4	4	1	16	1	...	...
45	Gonda	1	...	...	...	...	...	1	4	6	1	14	1	...	...
46	Rae-Bareli	1	...	...	...	...	...	1	5	9	1	17	1	...	...
47	Sultanpur	1	...	...	...	...	...	1	3	5	1	10	1	...	...
48	Partabgarh	1	...	...	...	...	...	1	2	3	1	12	...	...	...
	TOTAL	12	1	...	...	...	...	14	48	72	12	168	10	...	1
	GRAND TOTAL	45	5	3	2	1	2	51	188	330	48	675	52	4	7

(a) Includes 1 Civil Apothecary.
(b) Includes 1 Sanitary Commissioner and Superintendent General of Vaccination.

in each District, included in the Budget Estimate for 1890-91—continued.

CAL.

TION AND VACCINATION.							LUNATIC ASYLUM.							
CIAL.				LOCAL.			OFFICERS.		ESTABLISHMENT.					
dence. Establishment.			District Charges.											
Clerks (below 200).	Tube-fillers.	Servants.	Mortuary Clerks.	Native Superintendents.	Vaccinators and Assistants.	Apprentices.	Superintendents.	Native Doctors.	Compounders and Dressers.	Overseers and Darogahs.	Matrons.	Guards.	Clerks. / Servants.	Reference Number.
...	1	...	1	2	6	1	...	...	...	...	...	...	...	1
...	...	...	1	1	15	1	...	...	...	...	...	...	...	2
...	...	...	1	1	12	1	...	...	...	...	...	...	...	3
1	...	3	1	1	16	1	...		...	...	...	...	...	4
...	...	...	1	1	13	1	...	...	...	...	...	...	...	5
...	...	...	1	1	17	1	...	...	...	...	...	...	...	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
1	2	2	3	3	24	3	...	...	...	...	...	...	...	8
...	...	...	1	1	13	1	...	...	...	...	...	...	...	9
...	...	1	1	1	16	1	...	...	...	...	...	...	...	10
...	...	...	1	1	13	1	...	...	...	...	...	...	...	11
...	...	...	1	1	12	1	1	1	1	1	1	35	19	12
...	...	...	1	1	6	...	...	...	...	...	...	...	...	13
...	...	...	1	1	9	1	...	...	...	...	...	...	...	14
...	...	...	1	1	11	1	...	...	...	...	...	...	...	15
1	...	1	1	1	13	1	1	1	1	1	1	20	10	16
...	...	...	1	1	10	1	...	...	...	...	...	...	...	17
...	...	...	1	1	8	1	...	...	...	...	...	...	...	18
...	...	...	1	1	9	1	...	...	...	...	...	...	...	19
...	...	...	1	1	8	1	...	...	...	...	...	...	...	20
...	...	1	1	1	8	1	...	...	...	...	...	...	...	21
...	...	...	1	1	9	1	...	...	...	...	...	...	...	22
...	...	...	1	1	7	1	...	...	...	...	...	...	...	23
...	...	...	1	1	18	1	...	...	...	...	...	...	...	24
...	...	...	1	1	13	1	...	...	...	...	...	...	...	25
...	...	...	1	1	16	1	...	...	...	...	...	...	...	26
8	...	6	1	1	22	1	...	...	...	...	...	...	...	27
...	...	...	1	1	12	1	...	...	...	...	...	...	...	28
...	...	...	1	1	10	3	...	...	...	...	...	...	...	29
...	...	...	1	1	29	1	...	...	...	...	...	...	...	30
...	...	...	1	1	18	1	...	...	...	...	...	...	...	31
...	...	...	1	1	17	1	...	...	...	...	...	...	...	32
...	...	...	1	1	13	1	...	...	...	...	...	...	...	33
1	...	1	1	1	9	1	1	1	1	1	1	22	10	34
...	...	...	1	1	11	1	...	...	...	...	...	...	...	35
...	...	...	1	1	8	...	...	...	...	...	...	...	...	36
12	3	15	37	38	451	37	3	3	3	3	3	77	39	
1	...	1	1	1	8	3	1	1	1	1	1	24	9	37
...	...	...	1	1	7	...	...	...	...	...	...	...	...	38
...	...	...	1	1	9	...	...	...	...	...	...	...	...	39
...	...	...	1	1	7	1	...	...	...	...	...	...	...	40
...	...	...	1	1	8	...	...	...	...	...	...	...	...	41
...	...	...	1	1	6	...	...	...	...	...	...	...	...	42
...	...	...	1	1	7	1	...	...	...	...	...	...	...	43
...	...	...	1	1	9	...	...	...	...	...	...	...	...	44
...	...	...	1	1	3	...	...	...	...	...	...	...	...	45
...	...	...	1	1	7	1	...	...	...	...	...	...	...	46
...	...	...	1	1	6	...	...	...	...	...	...	...	...	47
...	...	...	1	1	6	...	...	...	...	...	...	...	...	48
1	...	1	12	12	83	6	1	1	1	1	1	24	9	
13	3	16	49	50	534	43	4	4	4	4	4	101	48	

GOVERNMENT OF THE PUNJAB.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1890-91.

GOVERNMENT

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE & RECEIPTS.	Reference to Detailed Estimate.	Budget, 1890-91.				Revised, 1889-90.				Number of Items.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Land Revenue .	6	1,29,01,000	95,18,000	28,000	2,24,47,000	1,26,08,000	97,10,000	27,000	2,23,45,000	1
II.—Opium . .	7	30,000	...	...	30,000	40,000	...	...	40,000	2
IV.—Stamps . .	7	19,35,000	19,36,000	...	38,71,000	19,50,000	19,50,000	...	39,00,000	3
V.—Excise . .	7	8,00,000	8,00,000	...	16,00,000	7,75,000	7,75,000	...	15,50,000	4
VI.—Provincial Rates	7	...	5,52,000	33,59,000	39,11,000	...	6,23,000	33,77,000	40,00,000	5
VIII.—Assessed Taxes .	8	5,61,000	5,61,000	...	11,22,000	5,59,000	5,60,000	...	11,19,000	6
IX.—Forest . .	8	5,12,000	5,13,000	...	10,25,000	4,76,000	4,76,000	...	9,52,000	7
X.—Registration .	8	1,14,000	1,15,000	...	2,29,000	1,09,000	1,10,000	...	2,19,000	8
XI.—Tributes from Native States .	9	2,78,000	...	...	2,78,000	2,74,000	...	...	2,74,000	9
XII.—Interest . .	9	...	2,21,000	1,000	2,22,000	...	1,93,000	1,000	1,94,000	10
XIII.—Post Office . .	9	...	...	44,000	44,000	...	...	39,000	39,000	11
XVIA.—Law and Justice—Courts of Law .	9	...	4,34,000	9,000	4,43,000	...	4,72,000	8,000	4,80,000	12
XVIB.—Law and Justice—Jails . .	9	...	2,23,000	...	2,23,000	...	2,02,000	...	2,02,000	13
XVII.—Police . .	10	...	6,52,000	50,000	7,02,000	...	6,37,000	47,000	6,84,000	14
XIX.—Education . .	10	...	14,000	50,000	64,000	...	18,000	46,000	64,000	15
XX.—Medical . .	11	...	23,000	11,000	34,000	...	23,000	9,000	32,000	16
XXI.—Scientific and other Minor Departments . .	11	...	38,000	68,000	1,06,000	...	35,000	64,000	99,000	17
XXII.—Receipts in aid of Superannuation, &c. . . .	11	70,000	63,000	...	1,33,000	71,000	67,000	...	1,38,000	18
XXIII.—Stationery and Printing . .	12	20,000	42,000	...	62,000	7,000	39,000	...	46,000	19
XXV.—Miscellaneous .	12	6,000	1,18,000	45,000	1,69,000	8,000	1,27,000	52,000	1,87,000	20
XXIX.—Irrigation—Major Works:										
Direct Receipts .	12	2,37,000	...	...	2,37,000	2,40,000	...	...	2,40,000	21
Portion of Land Revenue due to Irrigation .	12	4,22,000	...	...	4,22,000	4,55,000	...	...	4,55,000	22
XXX.—Irrigation—Minor Works and Navigation .	12	...	48,000	10,000	58,000	...	48,000	8,000	56,000	23
XXXII.—Civil Works . .	13	...	3,26,000	2,34,000	5,60,000	...	3,61,000	2,14,000	5,75,000	24
Total Civil Heads .		1,78,86,000	1,61,97,000	39,09,000	3,79,92,000	1,75,72,000	1,64,26,000	38,92,000	3,78,90,000	25
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
VIII.—Assessed Taxes . .		...	...	...	...	...	...	...	...	26
XIII.—Post Office . .		...	...	...	...	...	...	...	...	27
XXVI.—State Railways (Gross Receipts) . . .		2,70,00,000	1,12,000	...	2,71,12,000	2,86,50,000	1,01,000	...	2,87,51,000	28
XXIX.—Irrigation—Major Works:										
Direct Receipts . .		44,53,000	...	...	44,53,000	43,30,000	...	...	43,30,000	29
XXX.—Irrigation—Minor Works and Navigation . .		1,67,000	...	...	1,67,000	1,64,000	...	...	1,64,000	30
XXXI.—Military Works . .		6,000	...	...	6,000	5,000	...	...	5,000	31
XXXII.—Civil Works . . .		55,000	50,000	1,000	1,06,000	70,000	50,000	1,000	1,21,000	32
Total Deptl. Heads .		3,16,81,000	1,62,000	1,000	3,18,44,000	3,32,19,000	1,51,000	1,000	3,33,71,000	33
TOTAL REVE. & RECEIPTS .		4,95,67,000	1,63,59,000	39,10,000	6,98,36,000	5,07,91,000	1,65,77,000	38,93,000	7,12,61,000	34

(a) These totals do not include departmental figures under Assessed Taxes

Net decrease of Revenue and Receipts

FOR THE YEAR 1890-91.

REVENUE AND RECEIPTS.

Number of Items.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,27,44,000	92,83,000	90,000	2,21,17,000	1,24,98,316	91,32,096	96,808	2,17,27,220	1,02,000	...
2	31,000	...	...	31,000	44,100	...	...	44,100	...	10,000
3	19,50,000	19,50,000	...	39,00,000	19,46,062	19,46,062	...	38,92,124	...	29,000
4	7,33,000	7,32,000	...	14,65,000	7,22,790	7,22,791	...	14,45,581	50,000	...
5	...	6,89,000	31,93,000	38,82,000	...	6,91,625	32,30,840	39,22,465	...	89,000
6	5,03,000	5,03,000	...	10,06,000	5,11,100	5,11,100	...	10,22,200	3,000	...
7	4,49,000	4,50,000	...	8,99,000	5,22,884	5,22,884	...	10,45,768	73,000	...
8	1,14,000	1,14,000	...	2,28,000	1,14,697	1,14,698	...	2,29,395	10,000	...
9	2,80,000	...	...	2,80,000	2,77,778	...	...	2,77,778	4,000	...
10	...	1,98,000	1,000	1,99,000	328	2,08,942	953	2,10,223	28,000	...
11	...	...	43,000	43,000	...	507	39,281	39,788	5,000	...
12	...	3,86,000	5,000	3,91,000	...	4,31,101	6,675	4,37,776	...	37,000
13	...	2,14,000	...	2,14,000	...	2,31,106	...	2,31,106	21,000	...
14	...	6,43,000	47,000	6,90,000	...	6,29,772	41,461	6,71,233	18,000	...
15	...	20,000	50,000	70,000	...	18,796	42,819	61,615	...	...
16	...	22,000	11,000	33,000	...	21,693	9,968	31,661	2,000	...
17	...	36,000	64,000	1,00,000	...	41,128	75,193	1,16,321	7,000	...
18	70,000	53,000	...	1,23,000	74,816	52,663	...	1,27,479	...	5,000
19	20,000	54,000	...	74,000	18,715	39,568	...	58,283	16,000	...
20	6,000	1,26,000	55,000	1,87,000	21,203	1,30,818	44,028	1,96,049	...	18,000
21	1,94,000	...	...	1,94,000	1,86,463	...	...	1,86,463	...	3,000
22	3,55,000	...	...	3,55,000	4,57,437	...	...	4,57,437	...	33,000
23	...	45,000	3,000	48,000	...	44,435	1,405	45,840	2,000	...
24	...	3,49,000	1,64,000	5,13,000	...	3,80,585	1,56,589	5,37,174	...	15,000
25	1,74,49,000	1,58,67,000	37,26,000	3,70,42,000	1,73,96,689	1,58,72,370	37,46,020	3,70,15,079	3,41,000	2,39,000
26	...	...	...	...	*1,50,829*	...	...	*1,50,829*	...	...
27	...	...	...	...	*17,32,096*	...	...	*17,32,096*	...	...
28	2,60,00,000	1,02,000	...	2,61,02,000	2,57,31,899	87,385	...	2,58,19,284	...	16,39,000
29	40,11,000	...	...	40,11,000	37,32,860	...	...	37,32,860	1,23,000	...
30	1,42,000	...	...	1,42,000	1,71586	...	...	1,71,586	3,000	...
31	6,000	...	...	6,000	5,066	...	...	5,066	1,000	...
32	51,000	44,000	...	95,000	55,198	54,921	793	1,10,912	...	15,000
33	3,02,10,000	1,46,000	...	3,03,56,000	(a)2,96,96,609	1,42,306	793	(a)2,98,39,708	1,27,000	16,54,000
34	4,76,59,000	1,60,13,000	37,26,000	6,73,98,000	4,70,93,298	1,60,14,676	37,46,813	6,68,54,787	4,68,000	18,93,000
									14,25,000	

and Post Office, which are shown in the Estimates under "India, General."

in 1890-91, Rs. 14,25,000.

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE	Reference to Detailed Estimate	Budget, 1890-91. Imperial.	Budget, 1890-91. Provincial.	Budget, 1890-91. Local.	Budget, 1890-91. Total	Revised, 1889-90. Imperial.	Revised, 1889-90. Provincial	Revised, 1889-90. Local.	Revised, 1889-90. Total.	Number of Items.
CIVIL HEADS	Page	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	14	49,000	42,000	1,000	92,000	85,000	64,000	1,000	1,50,000	1
2.—Assignments and Compensations	14	1,56,000	...	...	1,56,000	1,63,000	...	...	1,63,000	2
3.—Land Revenue	14	3,91,000	22,46,000	11,67,000	38,04,000	3,56,000	21,54,000	11,90,000	37,00,000	3
6.—Stamps	18	88,000	88,000	...	1,76,000	87,000	87,000	...	1,74,000	4
7.—Excise	19	28,000	28,000	...	56,000	25,000	25,000	...	50,000	5
8.—Provincial Rates	20	...	7,000	...	7,000	...	1,00,000	...	1,00,000	6
10.—Assessed Taxes	20	12,000	1,000	...	13,000	11,000	1,000	...	12,000	7
11.—Forest	20	4,00,000	4,00,000	...	8,00,000	3,15,000	3,15,000	..	6,30,000	8
12.—Registration	21	33,000	33,000	..	66,000	36,000	35,000	...	71,000	9
13.—Interest on Ordinary Debt	22	...	1,86,000	...	1,86,000	1,000	1,69,000	...	1,70,000	10
14.—Interest on other Obligations	22	68,000	...	...	68,000	61,000	...	...	61,000	11
15.—Post Office	22	...	94,000	48,000	1,42,000	..	92,000	50,000	1,42,000	12
18.—General Administration	23	1,64,000	9,71,000	1,28,000	12,63,000	1,63,000	9,33,000	1,24,000	12,20,000	13
19A.—Law and Justice—Courts of Law	27	...	29,16,000	7,000	29,23,000	...	28,49,000	7,000	28,56,000	14
19B.—Law and Justice—Jails	31	...	9,51,000	...	9,51,000	...	8,55,000	...	8,55,000	15
20.—Police	34	2,35,000	32,96,000	22,000	35,53,000	2,19,000	31,34,000	17,000	33,70,000	16
22.—Education	38	..	7,77,000	5,70,000	13,47,000	..	7,43,000	5,14,000	12,57,000	17
23.—Ecclesiastical	44	2,62,000	...	...	2,62,000	2,52,000	...	..	2,52,000	18
24.—Medical	44	...	5,42,000	3,11,000	8,53,000	...	5,31,000	2,88,000	8,19,000	19
25.—Political	49	11,79,000	...	...	11,79,000	11,66,000	...	...	11,66,000	20
26.—Scientific and other Minor Departments	51	81,000	82,000	1,46,000	3,09,000	5,000	92,000	1,23,000	2,20,000	21
27.—Territorial and Political Pensions	54	3,92,000	...	...	3,92,000	3,95,000	...	...	3,95,000	22
28.—Civil Furlough, &c.	54	...	...	...	..	2,000	...	...	2,000	23
29.—Superannuation Allowances and Pensions	54	...	7,73,000	2,000	7,75,000	1,000	7,57,000	2,000	7,60,000	24
30.—Stationery and Printing	56	...	4,38,000	6,000	4,44,000	...	4,18,000	4,000	4,22,000	25
32.—Miscellaneous	57	35,000	94,000	54,000	1,83,000	26,000	61,000	43,000	1,30,000	26
38.—State Railways: Interest on Debt	58	...	1,99,000	...	1,99,000	...	1,98,000	...	1,98,000	27
42.—Irrigation—Major Works—Working Expenses	58	1,000	...	...	1,000	3,000	...	...	3,000	28
43.—Irrigation—Minor Works and Navigation	58	...	30,000	1,000	31,000	...	22,000	1,000	23,000	29
45.—Civil Works	59	...	36,000	20,000	56,000	..	32,000	13,000	45,000	30
		35,74,000	1,42,30,000	24,83,000	2,02,87,000	33,72 000	1,36,67,000	23,77,000	1,94,16,000	31
Add—Provincial and Local Surpluses		...	...	...	...	...	2,72,000	1,26,000	3,98,000	32
Deduct—Provincial and Local Deficits		..	*4,00,000*	*73,000*	*4,73,000*	...	...	...	...	33
Total Civil Heads		35,74,000	1,38,30,000	24,10,000	1,98,14,000	33,72,000	1,39,39,000	25,03,000	1,98,14,000	34
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
15.—Post Office		...	...	...	...	...	...	...	...	35
35.—Protective Works—Irrign.		20,000	...	...	20,000	70,000	...	...	70,000	36
38.—State Railways: Working Expenses		1,83 00,000	...	...	1,83,00,000	1,83,00,000	..	...	1,83,00,000	37
40.—Subsidized Companies—Land, &c.		1,40,000	...	...	1,40,000	4,17,000	...	...	4,17,000	38
41.—Mis. Ry. Expenditure		78,000	...	...	78,000	5,65,000	18,000	...	5,83,000	39
42.—Irrigation—Major Works: Working Expenses		20,59,000	...	...	20,59,000	19,57,000	...	...	19,57,000	40
43.—Irrigation—Minor Works and Navigation		6,50,000	11,000	.	6,61,000	6,50,000	6,000	..	6,56,000	41
44.—Military Works		1,88,000	...	...	1,88,000	2,28,000	...	...	2,28,000	42
45.—Civil Works		3,37,000	29,50,000	10,68,000	43,55,000	9,37,000	29,89,000	10,15,000	49,41,000	43
Total Deptl. Heads		2,17,72,000	29,61,000	10,68,000	2,58,01,000	2,31,24,000	30,13,000	10,15,000	2,71,52,000	44
TOTAL EXPENDITURE		2,53,46,000	1,67,91,000	34,78,000	4,56,15,000	2,64,96,000	1,69,52,000	35,18,000	4,69,66,000	45

(*a*) These totals do not include departmental figures under Post

Net decrease of Expenditure

The following is the estimated cost of collecting

Land Revenue .

Stamps . . .

Excise . . .

FOR THE YEAR 1890-91.

OF EXPENDITURE.

Number of Items.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	52,000	45,000	1,000	98,000	51,842	46,792	232	98,866	...	58,000
2	1,69,000	...	...	1,69,000	1,76,211	...	...	1,76,211	...	7,000
3	4,15,000	22,13,000	11,17,000	37,45,000	3,47,505	21,35,086	11,43,406	36,25,997	1,04,000	...
4	98,000	98,000	...	1,96,000	88,333	88,333	...	1,76,666	2,000	...
5	33,000	33,000	...	66,000	27,629	27,629	...	55,258	6,000	...
6	...	1,75,000	...	1,75,000	...	1,80 840	...	1,80,840	...	93,000
7	13,000	1,000	...	14,000	17,719	562	...	18,281	1,000	...
8	3,29,000	3,29,000	...	6,58,000	2,96,921	2,96,921	...	5,93,842	1,70,000	...
9	56,000	56,000	...	1,12,000	56,731	56,732	...	1,13,463	...	5,000
10	...	1,87,000	...	1,87,000	8,877	1,69,476	...	1,78,353	16,000	...
11	57,000	...	...	57,000	49,062	...	...	49,062	7,000	...
12	...	92,000	49,000	1,41,000	...	91,326	48,763	1,40,089	...	...
13	1,62,000	9,43,000	1,24,000	12,29,000	1,57,092	9,10,298	1,22,306	11,89,696	43,000	...
14	...	28,76,000	5,000	28,81,000	...	28,67,660	8,172	28,75,832	67,000	...
15	...	9,70,000	...	9,70,000	...	9,15,055	...	9,15,055	96,000	...
16	2,25,000	31,48,000	20,000	33,93,000	2,18,172	31,14,921	13,992	33,47,085	1,83,000	...
17	...	7,93,000	5,41,000	13,34,000	...	7,43,993	4,93,226	12,37,219	90,000	...
18	2,27,000	...	...	2,27,000	2,41,691	...	...	2,41,691	10,000	...
19	...	5,70,000	3,05,000	8,75,000	...	5,38,583	2,83,181	8,21,764	34,000	...
20	10,88,000	...	...	10,88,000	6,89,406	...	...	6,89,406	13,000	...
21	6,000	99,000	1,46,000	2,51,000	12,287	78,284	1,39,091	2,29,662	89,000	...
22	4,20,000	...	...	4,20,000	3,95,285	...	...	3,95,285	...	3,000
23	...	...	...	...	...	...	...	...	...	2,000
24	...	7,41,000	3,000	7,44,000	...	7,34,112	1,460	7,35,572	15,000	...
25	...	4,32,000	6,000	4,38,000	...	3,83,727	4,916	3,88,643	22,000	...
26	39,000	86,000	53,000	1,78,000	25,277	49,101	46,872	1,21,250	53,000	...
27	...	1,99,000	...	1,99,000	...	1,97,998	...	1,97,998	1,000	...
28	1,000	...	...	1,000	4,462	...	...	4,462	...	2,000
29	...	20,000	1,000	21,000	...	20,819	381	21,200	8,000	...
30	...	34,000	10,000	44,000	...	35,056	8,789	43,845	11,000	...
31	33,90,000	1,41,40,000	23,81,000	1,99,11,000	28,64,502	1,36,83,304	23,14,787	1,88,62,593	10,41,000	1,70,000
32	...	...	...	...	...	3,21,422	...	3,21,422	...	3,98,000
33	...	*5,43,000*	*1,00,000*	*6,43,000*	...	...	*19,654*	*19,654*	*4,73,000*	...
34	33,90,000	1,35,97,000	22,81,000	1,92,68,000	28,64,502	1,40,04,726	22,95,133	1,91,64,361	5,68,000	5,68,000
35	...	...	...	...	*12,65,613*	...	...	*12,65,613*	...	...
36	70,000	...	...	70,000	46,774	...	...	46,774	...	50,000
37	1,78,00,000	...	...	1,78,00,000	1,74,25,258	...	...	1,74,25,258	...	...
38	5,00,000	...	...	5,00,000	...	...	...	...	...	2,77,000
39	*—43,000*	17,000	...	*—26,000*	72,968	26,046	...	99,014	...	5,05,000
40	16,59,000	...	...	16,59,000	18,61,408	...	...	18,61,408	1,02,000	...
41	6,50,000	11,000	...	6,61,000	6,51,884	23,185	...	6,75,069	5,000	...
42	2,39,000	...	...	2,39,000	3,61,955	...	...	3,61,955	...	40,000
43	5,90,000	27,83,000	10,50,000	44,23,000	20,26,791	23,52,264	10,60,135	54,39,190	...	5,86,000
44	2,14,65,000	28,11,000	10,50,000	2,53,26,000	(a)2,24,47,038	24,01,495	10,60,135	(a)2,59,08,668	1,07,000	14,58,000
45	2,48,55,000	1,64,08,000	33,31,000	4,45,94,000	2,53,11,540	1,64,06,221	33,55,268	4,50,73,029	13,51,000	

Office, which are shown in the Estimates under "India, General."

in 1890-91, Rs. 13,51,000.

the under-mentioned Revenues :—

Per Cent. 16·946

" " 4·546

" " 3·5

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1890-91.

I.—LAND REVENUE.(a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
SHARED.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue—				
Fixed Collections	2,03,28,000	2,01,38,000	2,01,47,000	1,96,58,496
Fluctuating Collections	15,82,000	16,16,000	13,55,000	15,44,650
Total Ordinary Revenue ...	2,19,10,000	2,17,54,000	2,15,02,000	2,12,03,146
Sale of Government Estates	20,000	...	1,000	276
Sale-proceeds of Waste Lands, and Redemption of Land Tax	2,000	2,000	3,500	1,670
Rent of Resumed Police Service Land and Service Commutations	2,05,000	2,06,000	2,06,000	1,92,768
Rents, &c., of Fisheries	4,000	4,000	3,000	3,493
Miscellaneous	7,00,000	8,07,000	6,66,500	6,86,496
Total Shared ...	2,28,41,000	2,27,73,000	2,23,82,000	2,20,87,849
Deduct—**XXIX—Irrigation—Major Works—Portion of Land Revenue due to Irrigation** *(see page 12)*	*4,22,000*	*4,55,000*	*3,55,000*	*4,57,437*
	2,24,19,000	2,23,18,000	2,20,27,000	2,16,30,412
IMPERIAL SHARE—(·592807) ...	1,29,01,000	1,26,08,000	1,27,44,000	1,24,98,316
PROVINCIAL SHARE—(·407193) ...	95,18,000	97,10,000	92,83,000	91,32,096
LOCAL.				
Miscellaneous	28,000	27,000	90,000	96,808
TOTAL ...	2,24,47,000	2,23,45,000	2,21,17,000	2,17,27,220

(a) The estimates are received through the Financial Commissioner.

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Miscellaneous.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS, SHARED.				
Revenue Record Room Receipts—				
Fees for inspection and search of Records ...	5,500	4,600	6,300	4,878
Fees for copies of Records	15,000	18,700	13,500	17,331
Sale-proceeds of waste Papers	11,300	10,700	9,100	8,732
Miscellaneous	11,200	15,000	12,100	19,237
Total Revenue Record Room Receipts ...	43,000	49,000	41,000	50,178
Mutation Fees	1,70,000	2,75,000	1,50,000	1,54,453
Miscellaneous	4,87,000	4,83,000	4,75,500	4,81,865
TOTAL MISCELLANEOUS, SHARED ...	7,00,000	8,07,000	6,66,500	6,86,496
MISCELLANEOUS, LOCAL.				
Receipts from Montgomery Canals	...	...	4,400	2,583
Revenue Talbana	22,000	22,000	25,400	22,202
Receipts on account of Khewra and Zera Jungles, &c.	6,000	5,000	8,000	5,202
Miscellaneous	...	...	52,200	66,821
TOTAL MISCELLANEOUS, LOCAL ...	28,000	27,000	90,000	96,808
Total Miscellaneous ...	7,28,000	8,34,000	7,56,500	7,83,304

II.—OPIUM.(a)

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Cost-price of (Bengal) Opium sold in Excise Department (*at Rs. 7¼ per seer*)	30,000	40,000	31,000	44,100
TOTAL ...	30,000	40,000	31,000	44,100

(a) The estimates are received through the Financial Commissioner.

IV.—STAMPS. (b)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques ...	98,000	97,000	94,000	93,941
Bills of Exchange or Hoondies	62,000	60,000	53,000	58,798
Other General Stamps	11,36,000	11,39,000	11,84,000	11,63,272
Total Sale of General Stamps ...	12,96,000	12,96,000	13,31,000	13,16,011
Sale of Court-fee Stamps	24,84,000	25,14,000	25,01,000	25,04,658
Sale of Plain Paper to be used with Court-fee Stamps	54,000	54,000	32,000	33,266
Duty on Impressing Documents	28,000	27,000	27,000	29,303
Fines and Penalties	8,500	8,000	8,500	8,403
Miscellaneous	500	1,000	500	483
TOTAL ...	38,71,000	39,00,000	39,00,000	38,92,124
Imperial Share—One-half ...	19,35,000	19,50,000	19,50,000	19,46,062
Provincial Share—One-half ...	19,36,000	19,50,000	19,50,000	19,46,062

(b) The estimates are received through the Superintendent of Stamps except those for "Sale of Plain Paper to be used with Court-fee Stamps," which are received through the Commissioners.

V.—EXCISE. (c)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees, and Duties for the Sale of Liquors and Drugs	11,63,000	11,33,000	10,74,000	10,65,082
Sale-proceeds of Excise Opium	3,61,000	3,60,000	3,51,000	3,47,044
Transit Duty on Excise Opium	40,000	30,000	30,000	13,318
Gain on Sale-proceeds of Excise Opium (*Difference between selling price and Rs. 7¼ a seer, the latter being credited to II, Opium*)	32,000	22,000	8,000	18,360
Fines, Confiscations and Miscellaneous	4,000	5,000	2,000	1,777
TOTAL ...	16,00,000	15,50,000	14,65,000	14,45,581
Imperial Share—One-half ...	8,00,000	7,75,000	7,33,000	7,22,790
Provincial Share—One-half ...	8,00,000	7,75,000	7,32,000	7,22,791

(c) The estimates are reviewed by the Financial Commissioner.

VI.—PROVINCIAL RATES.

Provincial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands—				
Cess under Act XX of 1883	5,39,700	6,06,700	6,84,250	6,59,230
Cess under Act V of 1878	300	300	300	18,010
Cess on Wards' Estates	5,000	4,500	4,450	4,436
Patwaris' Share of Mutation Fees	7,000	11,500	...	9,949
Total Rates and Cesses on Lands, Provincial ...	5,52,000	6,23,000	6,89,000	6,91,625
Local.				
Rates and Cesses on Lands—				
Cess under Act XX of 1883	21,58,800	20,71,800	20,34,650	19,71,806
Cess under Act V of 1878	1,200	1,200	1,200	40,067
Road Cess	...	...	...	5,874
Education Cess	...	...	150	7,372
District Post Cess	...	...	...	2,937
Patwaris' Cess	11,99,000	13,04,000	11,57,000	12,02,784
Total Rates and Cesses on Lands, Local ...	33,59,000	33,77,000	31,93,000	32,30,840
TOTAL .	39,11,000	40,00,000	38,82,000	39,22,465

VIII.—ASSESSED TAXES. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Income Tax—				
Deductions by Government from Salaries & Pensions	1,86,000	1,86,000	1,85,000	1,86,356
Ditto ditto from Interest on Government Securities	6,000	6,000	20,000	15,106
Ordinary Collections	9,26,000	9,23,000	7,98,000	8,18,149
Penalties	2,000	2,000	2,000	1,580
Miscellaneous	2,000	2,000	1,000	1,009
TOTAL ...	11,22,000	11,19,000	10,06,000	10,22,200
IMPERIAL SHARE—ONE-HALF ...	5,61,000	5,59,000	5,03,000	5,11,100
PROVINCIAL SHARE—ONE-HALF ...	5,61,000	5,60,000	5,03,000	5,11,100

(a) The estimates are reviewed by the Financial Commissioner.

IX.—FOREST. (b)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from Forests by Government Agency	7,36,490	6,87,750	5,08,850	6,16,682
II.—Timber and other Produce removed from Forests by Consumers or Purchasers ...	2,58,550	2,30,250	3,58,100	3,92,414
III.—Confiscated drift and waif Wood ...	12,370	15,460	17,410	12,684
IV.—Revenue from Forests not managed by Government—				
b. Revenue from Shared and Private Forest	1,600	1,600	1,900	1,613
V.—Miscellaneous	15,990	16,940	12,740	22,375
TOTAL ...	10,25,000	952,000	8,99,000	10,45,768
IMPERIAL SHARE—ONE-HALF ...	5,12,000	4,76,000	4,49,000	5,22,884
PROVINCIAL SHARE—ONE-HALF ...	5,13,000	4,76,000	4,50,000	5,22,884

(b) The estimates are proposed by the Conservator of Forests.

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
I.—Timber, &c., removed by Government Agency—				
a. Timber	4,03,070	4,69,700	4,38,700	5,15,670
b. Firewood and Charcoal	3,10,030	1,98,950	54,500	87,307
c. Bamboos	12,740	12,250	14,250	12,847
e. Grass and other Minor Produce ...	10,650	6,850	1,400	858
Total Timber, &c., removed by Government Agency	7,36,490	6,87,750	5,08,850	6,16,682
II.—Timber, &c., removed by Consumers, &c.—				
a. Timber	18,150	19,160	20,300	28,887
b. Firewood and Charcoal	52,150	27,120	1,41,800	1,44,616
c. Bamboos	200	200	200	50
d. Grazing and Fodder Grass ...	1,82,850	1,78,370	1,91,150	2,13,413
e. Other Minor Produce	5,200	5,400	4,650	5,448
Total Timber, &c., removed by Consumers, &c.	2,58,550	2,30,250	3,58,100	3,92,414
V.—Miscellaneous—				
a. Fines and Forfeitures	800	1,100	1,000	1,795
b. Refunds	120	240	170	1,145
c. Other Sources	15,070	15,600	11,570	19,435
Total Miscellaneous ...	15,990	16,940	12,740	22,375

X.—REGISTRATION. (c)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents	1,76,000	1,76,000	1,82,000	1,84,199
Fees for copies of Registered Documents ...	44,500	42,500	45,500	44,743
Miscellaneous	8,500	500	500	453
TOTAL ...	2,29,000	2,19,000	2,28,000	2,29,395
IMPERIAL SHARE—ONE-HALF ...	1,14,000	1,09,000	1,14,000	1,14,697
PROVINCIAL SHARE—ONE-HALF ...	1,15,000	1,10,000	1,14,000	1,14,698

(c) The estimates are reviewed by the Inspector General of Regisration.

XI.—TRIBUTES FROM NATIVE STATES. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Tribute from Chumba	3,800	200	5,000	5,000
Ditto Kapurthalla	1,31,000	1,31,000	1,31,000	1,31,000
Ditto Mundee	1,00,000	1,00,000	1,00,000	1,00,000
Ditto Sokeith	11,000	11,000	11,000	11,000
Tributes from various Petty States	32,200	31,800	32,000	30,778
Fees on Succession to Native States	...	...	1,000	...
TOTAL ...	2,78,000	2,74,000	2,80,000	2,77,778

XII.—INTEREST. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on arrears of Revenue	...	...	...	87
Miscellaneous	...	...	...	241
TOTAL IMPERIAL ...	...	...	...	328
PROVINCIAL.				
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations) ...	1,31,000	99,500	1,04,000	1,12,018
Interest on Loans to Land-holders, &c.	12,500	17,000	86,000	18,427
Do. Advances to Cultivators	70,000	69,000		71,097
Interest on Government Securities	7,500	7,500	8,000	7,400
TOTAL PROVINCIAL ...	2,21,000	1,93,000	1,98,000	2,08,942
LOCAL.				
Interest on Government Securities	1,000	1,000	1,000	953
TOTAL ...	2,22,000	1,94,000	1,99,000	2,10,223

(a) The estimates are received through the Financial Commissioner.

XIII.—POST OFFICE. (b)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
District Post Collections	...	..	...	507
LOCAL.				
District Post Collections—				
Mail Cart Receipts (*District Funds*)	44,000	39,000	43,000	39,281
TOTAL ...	44,000	39,000	43,000	39,788

(b) The estimates are reviewed by the Commissioners.

XVIA.—LAW AND JUSTICE—COURTS OF LAW. (c)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	14,000	17,000	15,000	13,479
Court-fees realised in cash	7,000	8,000	6,000	8,928
General Fees, Fines, and Forfeitures	4,00,000	4,30,000	3,60,000	4,01,732
Miscellaneous Fees and Fines	11,000	15,000	3,000	5,080
Miscellaneous	2,000	2,000	2,000	1,882
TOTAL PROVINCIAL ...	4,34,000	4,72,000	3,86,000	4,31,101
LOCAL.				
Miscellaneous Fees and Fines	9,000	8,000	5,000	6,675
TOTAL ...	4,43,000	4,80,000	3,91,000	4,37,776

(c) The estimates are reviewed by the Chief Court.

XVIB.—LAW AND JUSTICE—JAILS. (d)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Jails—				
Hire of Convicts	30,000	16,000	12,000	29,958
Miscellaneous	2,000	2,000	2,000	746
Total Jails ...	32,000	18,000	14,000	30,704
Jail Manufactures—				
Sale-proceeds of Jail Manufactures	1,91,000	1,84,000	2,00,000	2,00,402
TOTAL ...	2,23,000	2,02,000	2,14,000	2,31,106

(d) The estimates are received through the Inspector General of Prisons.

XVII.—POLICE. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Police supplied to Municipal, Cantonment, and Town Funds	5,45,000	5,42,000	5,42,000	5,34,805
Police supplied to Public Departments, Private Companies, and Persons	39,000	29,700	29,700	23,222
Recoveries on account of Village Police	1,000	100	...	75
Cash Receipts under the Arms Act	1,000	1,200	1,000	1,526
Fees, Fines, and Forfeitures—				
Cattle Pounds	57,500	56,500	62,000	61,541
Licenses	1,000	1,000	1,000	1,235
Other Fees, Fines, &c.	500	500	500	626
Total Fees, Fines, and Forfeitures ...	59,000	58,000	63,500	63,402
Superannuation Receipts	700	800	500	971
Miscellaneous	6,300	5,200	6,300	5,771
Total Provincial ...	6,52,000	6,37,000	6,43,000	6,29,772
Local.				
Fees, Fines, and Forfeitures—				
Cattle Pounds	47,000	44,000	44,200	38,152
Miscellaneous	3,000	3,000	2,800	3,309
Total Local ...	50,000	47,000	47,000	41,461
TOTAL ...	7,02,000	6,84,000	6,90,000	6,71,233

(a) The estimates are received through the Commissioners.

XIX.—EDUCATION. (b)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General	7,800	7,800	8,800	7,244
Fees, Schools, General	5,200	4,600	5,200	4,589
Miscellaneous—				
Sale-proceeds of Books	...	5,000	5,000	6,620
Miscellaneous—				
Examination Fees	...	...	...	20
Miscellaneous	1,000	600	1,000	323
Total Miscellaneous ...	1,000	5,600	6,000	6,963
Total Provincial ...	14,000	18,000	20,000	18,796
Local.				
Fees, Schools, General—				
Secondary Schools	20,300	20,000	21,000	16,961
Primary Schools	26,200	23,000	24,200	23,117
Total Fees, Schools, General ...	46,500	43,000	45,200	40,078
Contributions	1,500	1,000	2,700	822
Miscellaneous	2,000	2,000	2,100	1,919
Total Local	50,000	46,000	50,000	42,819
TOTAL ...	64,000	64,000	70,000	61,615

(b) The estimates are received through the Director of Public Instruction.

XX.—MEDICAL. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Medical College Fees	1,500	1,000	1,000	647
Hospital Receipts	...	...	...	14
Lunatic Asylum Receipts	9,900	10,500	10,500	9,578
Medicines sold by Civil Surgeons	1,600	1,600	1,400	1,613
Contributions (*for Police Hospitals and towards Medical College*)	9,300	9,000	8,000	8,680
Miscellaneous	700	900	1,100	1,161
Total Provincial ...	23,000	23,000	22,000	21,693
Local.				
Hospital Receipts	3,300	5,100	2,100	6,047
Medicines sold by Civil Surgeons	1,100	900	1,000	555
Miscellaneous	6,600	3,000	7,900	3,366
Total Local ...	11,000	9,000	11,000	9,968
TOTAL ...	34,000	32,000	33,000	31,661

(a) The estimates are received through the Commissioners.

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts ...	16,000	14,500	14,500	15,950
Experimental Cultivation—				
Income from Bruceabad Farm	7,000	5,500	5,500	6,305
Receipts on account of Public Exhibitions and Fairs—				
Horse Fairs	4,500	4,500	3,500	5,680
Cattle Fairs (Contributions)	5,500	5,500	5,500	8,250
Other Fairs	1,000	1,000	3,000	979
Total Receipts on account of Public Exhibitions and Fairs ...	11,000	11,000	12,000	14,909
Examination Fees	...	...	...	180
Miscellaneous	4,000	4,000	4,000	3,784
Total Provincial ...	38,000	35,000	36,000	41,128
Local.				
Botanical and other Public Garden Receipts ...	20,900	25,500	21,800	23,918
Veterinary Receipts		...	...	117
Experimental Cultivation	...	...	...	18
Receipts on account of Public Exhibitions and Fairs—				
Cattle and other Fairs	41,800	33,300	37,300	44,593
Miscellaneous—				
Hansi and Jhajjar Fuel Reserves	5,300	5,200	4,900	6,547
Total Local ...	68,000	64,000	64,000	75,193
TOTAL ...	1,06,000	99,000	1,00,000	1,16,321

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES. (b)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service Family Pension Regulations	5,000	4,000	4,000	3,738
Subscriptions to the Bengal Civil Fund ...	65,000	67,000	65,000	70,187
Do. do. Bombay do.	...	..	1,000	891
Total Imperial ...	70,000	71,000	70,000	74,816
Provincial.				
Contributions for Pensions and Gratuities	63,000	67,000	53,000	52,662
Miscellaneous	...	...	...	1
Total Provincial ...	63,000	67,000	53,000	52,663
TOTAL ...	1,33,000	1,38,000	1,23,000	1,27,479

(b) The estimates are prepared by the Accountant General.

XXIII.—STATIONERY AND PRINTING. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts	20,000	7,000	20,000	17,989
Other Press Receipts	...		...	726
Total Imperial ...	20,000	7,000	20,000	18,715
Provincial.				
Stationery Receipts	2,000	2,500	2,000	2,343
Sales of Gazettes and other Publications ...	3,000	2,500	3,000	2,277
Other Press Receipts	37,000	34,000	49,000	34,948
Total Provincial ...	42,000	39,000	54,000	39,568
TOTAL ...	62,000	46,000	74,000	58,283

(a) The estimates are received through the Commissioners except those for "Stationery Receipts—Imperial," which are prepared by the Examiner, North-West Railway Accounts.

XXV.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Premium on Bills	5,000	5,000	5,500	6,060
Unclaimed Bills of Exchange of more than three years' standing	500	500	500	325
Recovery of Insurance and other charges on English Stores	500	2,500	...	14,818
Total Imperial ...	6,000	8,000	6,000	21,203
Provincial.				
Unclaimed Deposits	20,000	20,000	20,000	31,641
Sale-proceeds of Durbar Presents	500	300	2,000	347
Sale of old Stores and Materials	3,000	5,100	4,000	5,128
Sale of Land and Houses, &c.	...	..	...	3
Rents	22,000	21,800	23,000	21,556
Miscellaneous Fees, Fines, and Forfeitures ...	1,500	1,200	2,000	997
Miscellaneous (b)	71,000	78,600	75,000	71,146
Total Provincial ...	1,18,000	1,27,000	1,26,000	1,30,818
Local.				
Sale of old Stores and Materials	1,000	1,100	1,000	1,214
Rents (*District Funds*)	20,200	20,600	19,000	19,916
Miscellaneous—(*ditto*)	23,800	30,300	35,000	22,898
Total Local ...	45,000	52,000	55,000	44,028
TOTAL ...	1,69,000	1,87,000	1,87,000	1,96,049

(b) Includes Toll Fees on the Khyber Road.

XXIX.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Direct Receipts—				
In Charge of Civil Officers, (Owners' rate) ...	2,37,000	2,40,000	1,94,000	1,86,463
Portion of Land Revenue due to Irrigation (*transferred from "I—Land Revenue," page 6*) ...	4,22,000	4,55,000	3,55,000	4,57,437
TOTAL ...	6,59,000	6,95,000	5,49,000	6,43,900

XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers	48,000	48,000	45,000	44,435
Local.				
In Charge of Civil Officers	10,000	8,000	3,000	1,405
TOTAL ...	58,000	56,000	48,000	45,840

XXXII.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.				
In Charge of Civil Officers—	Rs.	Rs.	Rs.	Rs.
Tolls	2,64,000	2,80,000	2,80,000	2,89,823
Rents	33,000	32,000	35,000	30,871
Sales of Lands, Houses, &c.	20,000	40,000	25,000	52,519
Contributions (for Ferry Income, &c.) ...	1,500	1,500	1,000	1,000
Miscellaneous	7,500	7,500	8,000	6,372
Total in charge of Civil Officers, Provincial	3,26,000	3,61,000	3,49,000	3,80,585
Local.				
In Charge of Civil Officers—				
Tolls	1,61,000	1,49,000	1,59,000	1,48,760
Sales of Lands, Houses, &c.	69,100	60,000	1,500	2,575
Rents	3,200	4,000	2,500	3,889
Miscellaneous	700	1,000	1,000	1,365
Total in charge of Civil Officers, Local ...	2,34,000	2,14,000	1,64,000	1,56,589
TOTAL ...	5,60,000	5,75,000	5,13,000	5,37,174

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1890-91.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Revenue Refunds	49,000	85,000	52,000	51,842
Provincial.				
Revenue Refunds	42,000	64,000	45,000	46,792
Local.				
Revenue Refunds	1,000	1,000	1,000	232
TOTAL ...	92,000	1,50,000	98,000	98,866

Details.

Revenue Refunds.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Divided Heads.	Rs.	Rs.	Rs.	Rs.
Land Revenue	37,000	99,000	43,000	31,476
Stamps	35,000	36,000	32,000	39,693
Excise	2,000	1,800	2,000	4,485
Assessed Taxes	16,000	12,000	19,000	22,041
Forest	1,000	200	500	43
Registration	...	...	500	104
Total Divided Heads ...	91,000	1,49,000	97,000	97,842
Imperial.				
Imperial Share of Divided Heads	49,000	85,000	52,000	51,842
Provincial.				
Provincial Share of Divided Heads	42,000	64,000	45,000	46,000
Provincial Rates	...	...	...	792
Total Provincial ...	42,000	64,000	45,000	46,792
Local.				
Provincial Rates	1,000	1,000	1,000	232

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Pensions in Lieu of Resumed Lands	1,25,000	1,30,000	1,30,000	1,37,717
Compensations	31,000	33,000	39,000	38,432
Purchase of Life Pensions	...	..	...	62
TOTAL ...	1,56,000	1 63,000	1,69,000	1,76,211

3.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Survey and Settlement	3,91,000	3,56,000	4,15,000	3,47,505
Provincial.				
Charges of District Administration	19,10,000	18,44,000	18,60,000	18,23,544
Survey and Settlement	2,68,000	2,44,000	2,85,000	2,38,698
Land Records and Agriculture	34,000	31,000	36,000	38,033
Allowances to District and Village Officers ...	34,000	35,000	32,000	34,811
Total Provincial ...	22,46,000	21,54,000	22,13,000	21,35,086
Local.				
Allowances to District and Village Officers ...	11,67,000	11,90,000	11,17,000	11,43,406
TOTAL ...	38,04,000	37,00,000	37,45,000	36,25,997

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Survey and Settlement.				
		SURVEY AND SETTLEMENT PARTIES. (*a*) (*Controlling Office is charged under "General Administration."*)				
		Salaries.				
7	7	Settlement Officers 1 (1,300), 4 (1,233), 2 (1,000)	97,000	99,500	97,000	1,03,258
—	1	Assistant Settlement Officer (800), ...	9,600	10,700	...	8,412
11	11	Extra Assistant Settlement Officers, 1 (550) 2(450) 3 (350), and 5 (300) ...	48,000	46,500	53,000	39,011
		Total Salaries ...	1,54,600	1 56,700	1,50,000	1,50,681
		Establishment.				
316	299	Office Establishment (less than 200) ...	68,360	66,800	68,757	62,081
		Field Establishments—				
7 / 379	331	(200 and over) ... ... / (less than 200)	1,90,420	1,73,500	2,36,385	1,74,219
		Temporary Establishment	99,300	81,500	1,06,460	85,772
		Peons	7,604	5,100	12,176	6,493
		Police Guard	720	...	...	...
		Total Establishment ...	3,66,404	3,26,900	4,23,778	3,28,565
		Allowances.				
		Travelling Allowance of Officers	14,000	13,100	14,100	1,233
		Ditto of Establishment	14,390	8,100	13,300	8,924
		Total Allowances ...	28,390	21,200	27,400	20,157
		Supplies and Services.				
		Survey Instruments	4,450	10,000	7,190	7,596
		Construction and repairs of temporary huts ...	2,200	1,100	3,150	1,117
		Grants-in-aid to Patwaris' Fees Fund	26,000	11,500	...	3,541
		Total Supplies and Services ...	32,650	22,600	10,340	12,254
		Contingencies.				
		Postage Charges	7,700	5,700	8,800	6,249
		Telegram Charges	182	100	147	46
		Hot and cold Weather Charges	1,997	1,200	1,649	1,042
		Tour Charges	15,650	8,700	15,610	7,953
		Rents, Rates, and Taxes	6,599	4,400	6,830	5,281
		Office Expenses and Miscellaneous	16,828	14,500	17,446	18,833
		Total Contingencies ...	48,956	34,600	50,482	39,404
		TOTAL SURVEY AND SETTLEMENT PARTIES ...	6,31,000	5,62,000	6,62,000	5,51,061
		PROFESSIONAL SURVEY PARTIES.				
		Survey Charges (transferred from India Estimate) ...	24,100	34,640	33,630	35,142
		Extra Departmental mapping (Ditto) ...	4,000	3,000	4,500	...
			28,100	37,640	38,130	
		Add or *deduct*—For rounding ...	*100*	+360	*130*	
		TOTAL PROFESSIONAL SURVEY PARTIES ...	28,000	38,000	38,000	35,142
		Total Survey and Settlement	6,59,000	6,00,000	7,00,000	5,86,203
		IMPERIAL SHARE (·592807) ...	3,91,000	3,56,000	4,15,000	3,47,505
		PROVINCIAL SHARE (·407193) ...	2,68,000	2,44,000	2,85,000	2,38,698
		Charges of District Administration. (*b*)				
		GENERAL ESTABLISHMENTS.				
		Salaries.				
		Deputy Commissioners—				
10	10	1st grade, (2,250)[4]	2,64,600	6,60,000	2,64,600	3,41,627
10	10	2nd " (1,800)[4]	2,12,544		2,12,544	
11	11	3rd " (1,500)[4]	1,91,520		1,91,520	
		Assistant Commissioners—				
8	8	1st grade, (900)[4]	84,240	1,40,000	84,240	74,622
14	14	2nd " (700)[4]	1,13,232		1,13,232	
7	9	3rd " (500)[4]	51,840		40,800	
4	4	" " (450)[4]	21,096		21,096	
4	5	" " (400)[4]	23,040		18,432	
4	4	" " on varying rates ...	12,480		12,480	
		Carried over ...	9,74,592	8,00,000	9,58,944	4,16,249

(*a*) Under the control of the Financial Commissioner.
(*b*) The estimates are received through the Financial Commissioner.

3.—LAND REVENUE—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration—*continued.*				
		GENERAL ESTABLISHMENTS—*continued.*				
		Brought forward ...	9,74,592	8,00,000	9,58,944	4,16,249
		Salaries.				
		Extra Assistant Commissioners—				
2	2	1st grade, (800)	19,200		19,200	
2	2	2nd " (700)	16,800		16,800	
3	3	3rd " (600)	21,600		21,600	
8	8	4th " (500)	48,000	4,10,000	48,000	2,04,776
24	24	5th " (400)	1,15,200		1,15,200	
23	23	6th " (300)	82,800		82,800	
15	15	7th " (250)	45,000		45,000	
			13,23,192		13,07,544	
		Deduct—Probable Savings ...	*1,05,192*		*1,01,490*	
			12,18,000	12,10,000	12,06,054	
		Deduct—Moiety transferred to "19A, Law and Justice, Criminal Courts" (Page 30)	*6,09,000*	*6,05,000*	*6,03,027*	
			6,09,000	6,05,000	6,03,027	6,21,025
		Deputation Allowances not caused by absence of Officers	4,410	4,300	4,410	4,572
		Total Salaries—Land Revenue Share ...	6,13,410	6,09,300	6,07,437	6,25,597
		Establishment.				
9	10	Clerks (200 and over)	25,620	12,900	22,920	12,113
328	329	" (less than 200)	2,73,240	2,17,400	2,74,320	2,16,515
430	432	Servants	27,678	13,800	27,972	13,830
...	9	Temporary Establishment	3,000	5,330	2,270	4,540
			3,29,538		3,27,482	
		Deduct—Moiety transferred to 19A—Law and Justice, Courts of Law, Criminal Courts (page 30) ...	*1,64,769*		*1,63,741*	
			1,64,769	2,49,430	1,63,741	2,46,998
		Revenue Establishment.				
213	222	Clerks	80,448	...	79,550	...
—	9	Temporary Establishment	2,256	...	3,132	...
4	4	Fazilwa Canal, Ferozepore	780	970	780	...
1	3	Servants	36	...	60	...
		TOTAL REVENUE ESTABLISHMENT ...	83,520	970	83,522	...
		Total Establishment ...	2,48,289	2,50,400	2,47,263	2,46,998
		Allowances.				
9	12	Pushto and Biluchi Allowances (100 each)*	14,400	5,700	10,800	4,267
3	1	Personal Allowances (100 each) ...	1,200	...	3,600	1,240
		Deduct—Moiety transferred to 19A—Law & Justice, Courts of Law, Criminal Courts (p. 30) ...	15,600		14,400	
			7,800		*7,200*	
			7,800	5,700	7,200	5,507
		Travelling Allowance of Officers	26,200	27,600	25,000	28,051
		Ditto of Establishment ...	7,000	6,600	6,000	7,747
		Total Allowances ...	41,000	39,900	38,200	41,305
		Supplies and Services.				
		Charges for Remittance of Treasure within the District	6,686	6,686	6,686	5,492
		Contingencies.				
		Repair of furniture	1,000		1,000	1,185
		Do. of tents	1,250		1,250	1,168
		Hot and cold weather charges	8,868	14,724	8,693	8,136
		Cloth for records	1,325		1,325	984
		Petty miscellaneous charges	2,280		2,280	1,698
		Rents, Rates and Taxes	2,090	2,100	2,090	1 969
		Postage charges	55,900	57,600	53,000	55,508
		Telegram charges	5,000	4,390	5,563	4,623
		Office expenses and miscellaneous	58,434	29,900	32,613	31,905
		Total Contingencies ...	1,36,147	1,08,714	1,07,814	1,07,176
		Moiety of expenditure on District Staff at Mianwali ...	16,000	...	...	...
		TOTAL GENERAL ESTABLISHMENTS—LAND REVENUE SHARE	10,61,532	10,15,000	10,07,400	10,26,568
		Carried over ...	10,61,532	10,15,000	10,07,400	10,26,568

* Certain Assistant and Extra Assistant Commissioners are in receipt of these allowances.

3.—LAND REVENUE—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Charges of District Administration—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	10,61,532	10,15,000	10,07,400	10,26,568
		SUB-DIVISIONAL ESTABLISHMENTS.				
		Salaries.				
17	18	Tahsíldárs (*a*) 1st grade (250) ...	54,000	2,70,000	51,000	2,72,062
27	21	" 2nd " (200) ...	50,400		64,800	
36	31	" 3rd " (175) ...	65,100		75,600	
44	55	" 4th " (150) ...	96,156		79,200	
130	131	Naíb Tahsíldárs (less than 200) ...	79,680	78,000	78,696	78,526
		Total Salaries ...	3,45,336	3,48,000	3,49,296	3,50,588
		Establishment.				
324	323	Clerks (less than 200)	66,540	65,000	66,180	65,243
2,489	2,489	Servants	1,54,092	1,54,000	1,54,084	1,53,721
		Total Establishment ...	2,20,632	2,19,000	2,20,264	2,18,964
		Allowances.				
		Travelling Allowance of Tahsildars and Naib Tahsildars	30,000	25,000	33,000	...
		TOTAL SUB-DIVISIONAL ESTABLISHMENTS ...	5,95,968	5,92,000	6,02,560	5,69,552
		RECORD-ROOM (OR COPY-MAKING) ESTABLISHMENT.				
		Establishment.				
		Temporary Establishment	22,350	20,000	21,200	18,123
		Allowances.				
		Share of fees	...	1,000	...	3,702
		Supplies and Services.				
		Articles for use in record-rooms	2,325	1,000	3,000	1,152
		Contingencies.				
		Miscellaneous	3,325	800	1,900	518
		TOTAL RECORD-ROOM ESTABLISHMENT ...	28,000	22,800	26,100	23,495
		WARDS' ESTATES ESTABLISHMENT.				
6	12	Establishment	1,275	1,270	855	831
		Contingencies	85	60	85	72
		TOTAL WARDS' ESTATES ESTABLISHMENT ...	1,360	1,330	940	903
		KÁNÚNGO ESTABLISHMENT.				
		Establishment.				
551	552	Supervising Kánúngos ... ... / Kánúngos	2,02,260	1,94,000	2,01,900	1,84,596
		Total Establishment ...	2,02,260	1,94,000	2,01,900	1,84,596
		Allowances.				
		Travelling Allowance of Establishments ...	3,064	2,100	3,130	1,966
		Contingencies.				
		Cost of Stationery and Printing ...	2,666	1,700	2,670	1,926
		TOTAL KÁNÚNGO ESTABLISHMENT ...	2,07,990	1,97,800	2,07,700	1,88,488
		FOREST RESERVES AND GRAZING LANDS.				
160	155	Establishment	14,574	14,770	14,934	14,191
		Contingencies	576	300	366	347
		TOTAL FOREST RESERVES, &c. ...	15,150	15,070	15,300	14,538
		Total Charges of District Administration ...	19,10,000	18,44,000	18,60,000	18,23,544
		Land Records and Agriculture. (*b*)				
		Salaries.				
1	1	Director of the Department of Land Records and Agriculture (1,500) ...	18,000	14,800	20,044	22,061
1	1	Personal Assistant to ditto (300) ...	3,600	3,600	3,600	3,600
		Total Salaries ...	21,600	18,400	23,644	25,661
		Establishment.				
8	8	Clerks	4,860	4,900	4,860	4,894
10	10	Servants	732	700	732	688
		Total Establishment ...	5,592	5,600	5,592	5,582
		Carried over ...	27,192	24,000	29,236	31,243

(*a*) For registration allowances see foot-note (*a*) on page 22.
(*b*) Under the control of the Financial Commissioner.

3.—LAND REVENUE—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Land Records and Agriculture—*continued.*				
Brought forward ...	27,192	24,000	29,236	31,243
Allowances.				
Travelling Allowance of Officers	2,000	1,900	2,100	1,713
Ditto of Establishment	400	300	400	200
Total Allowances ...	2,400	2,200	2,500	1,913
Contingencies.				
Postage Charges	1,300	1,200	1,200	1,208
Telegram Charges	500	400	600	458
Office Expenses and Miscellaneous	2,608	3,200	2,464	3,211
Total Contingencies ...	4,408	4,800	4,264	4,877
Total Land Records and Agriculture ...	34,000	31,000	36,000	38,033
Allowances to District and Village Officers.				
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS, PROVINCIAL.				
Allowances to Frontier Chiefs	27,000	26,000	27,000	25,749
Lumbardars' and other fees in Montgomery ...	7,000	9,000	5,000	9,062
TOTAL ALLOWANCES, &c., PROVINCIAL ...	34,000	35,000	32,000	34,811
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS, LOCAL.				
Patwaris' Fee Funds—				
Pay of Patwaris	10,77,800	11,67,000	10,23,000	11,21,204
Patwaris' Schools	4,300		4,000	
Patwaris' Miscellaneous	62,800		62,600	
Revenue Talabana Fund...	22,100	23,000	27,400	22,202
TOTAL ALLOWANCES, &c., LOCAL	11,67,000	11,90,000	11,17,000	11,43,406
Total Allowances to District and Village Officers	12,01,000	12,25,000	11,49,000	11,78,217

6.—STAMPS. (*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence	(*b*) ...	(*b*) ..	12,620	13,371
Charges for the Sale of General Stamps ...	60,280	62,300	60,940	62,528
Charges on Sale of Court-fees Stamps—				
Discount on Court-fees Stamps	34,130	34,400	35,200	35,225
3 Clerks	300	300	300	273
	34,430	34,700	35,500	35,498
Discount on plain paper	7,290	7,000	1,940	2,207
Stamp paper supplied from Central Stores (*c*) ...	74,000	70,000	85,000	63,062
TOTAL ...	1,76,000	1,74,000	1,96,000	1,76,666
IMPERIAL SHARE—ONE-HALF ...	88,000	87,000	98,000	88,333
PROVINCIAL SHARE—ONE-HALF ..	88,000	87,000	98,000	88,333

(*a*) The estimates are revised by the Superintendent of Stamps, Punjab.
(*b*) Transferred to "18.—General Administration." (*See* page 26.
(*c*) The estimates are furnished by the Superintendent of Stamps and Stationery, Calcutta.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Superintendence.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1		Inspector-General of Registration and Superintendent of Stamps (1,500) ...			18,000	7,976
		Deduct—⅝ths transferred to 12, Registration, Superintendence (page 22.) ...			*10,800*	
		Total Salaries, "Stamps" Share ...			7,200	7,976
		Establishment.				
1		Clerk (200)			2,400	2,780
9		" (less than 200)			5,570	
11		Servants			792	317
		Deduct—⅝ths transferred to 12, Registration, Superintendence (page 22.)			8,762 *5,260*	
		Total Establishment, "Stamps" Share ...			3,502	3,097
		Carried over ...			10,702	11,073

6.—STAMPS—*continued.*

DETAILS.	Budget Estimate, 1889-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence—*continued.*				
Brought forward ...			10,702	11,073
Allowances.				
Travelling Allowance of Officers			1,800	835
Ditto of Establishment			200	176
Deduct—⅝ths transferred to 12, Registration, Superintendence (page 22)			2,000	
			1,200	
Total Allowances, "Stamps" Share ..			800	1,011
Contingencies.				
Postage charges			1,000	460
Telegram charges			50	34
Office expenses and miscellaneous			1,738	793
			2,788	
Deduct—⅝ths transferred to 12, Registration, Superintendence (page 22)			*1,670*	
Total Contingencies, "Stamps" Share ...			1,118	1,287
Total Superintendence ...			12,620	13,371
Charges for the Sale of General Stamps.				
Discount on sale of General Stamps	47,970	49,120	49,435	50,286
Establishment. (*a*)				
Contingencies.				
Postage charges	2,680	2,950	2,000	2,326
Office expenses and miscellaneous	9,630	10,230	9,505	9,916
Total Contingencies ...	12,310	13,180	11,505	12,242
Total Charges for the Sale of General Stamps	60,280	62,300	60,940	62,528

(*a*) Provided under "Charges on sale of Court Fees Stamp."

7.—EXCISE. (*b*)

Numbers. 1889-90.	Numbers. 1890-91.	Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		COMMISSIONER. (*c*)				
		Salaries.				
1	...	Tahsildar			2,400	
		Establishment			4,000	
		Allowances.				
		Travelling Allowance of Officers			900	
		Ditto of Establishment			1,000	
		Total Allowances ...			1,900	
		Contingencies.				
		Postage Charges			200	
		Office Expenses and Miscellaneous			2,700	
		Total Contingencies ...			2,900	
		TOTAL COMMISSIONER ...			11,200	
		DISTRICT ESTABLISHMENT.				
		Establishments.				
72	58	Clerks	12,420	12,700	15,420	15,939
281	239	Servants	15,186	15,500	17,040	17,635
38	38	Darogahs	18,300	18,300	17,700	17,627
		For Revision of Establishment ...	2,874	...	...	...
		Total Establishment ...	48,780	46,500	50,160	51,201
		Allowances.				
		Travelling Allowance	1,500	...	200	...
		Supplies and Services.				
		Rewards	1,000	200	260	...
		Contingencies.				
		Postage charges	620	60	520	41
		Telegram charges	310	20	10	11
		Office expenses and miscellaneous	3,790	3,220	3,650	4,005
		Total Contingencies ...	4,720	3,300	4,180	4,057
		TOTAL DISTRICT ESTABLISHMENT ...	56,000	50,000	54,800	55,258
		TOTAL ...	56,000	50,000	66,000	55,258
		IMPERIAL SHARE—ONE-HALF ...	28,000	25,000	33,000	27,629
		PROVINCIAL SHARE—ONE-HALF ...	28,000	25,000	33,000	27,629

(*b*) The estimates are received through the Financial Commissioner.
(*c*) Transferred to "18.—General Administration." (*See* page 26.)

8.—PROVINCIAL RATES. (a)

Provincial. Collection of Rates and Cesses.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Lumbardars' percentage on cess levied under Act V of 1878	...	88 500	75	2,891
Patwaris' percentage on cess levied under Act V of 1878	...		50	1,805
Cost of collection of Local Rate under Act XX of 1883	...	...	1,74,875	1,67,822
Patwaris' Share of Mutation Fees	7,000	11,500	...	8,322
TOTAL ...	7,000	1,00,000	1,75,000	1,80,840

(a) The estimates are received through the Financial Commissioner.

10.—ASSESSED TAXES. (b)

Numbers. 1889-90.	Numbers. 1890-91		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Collection of Income Tax—				
		Salaries	...	...	...	5,419
149	143	Clerks	11,000	12,000	11,500	10,527
		Servants	...			58
		Travelling allowance	...		2,500	1,030
		Contingencies	2,000			1,247
		TOTAL ...	13,000	12,000	14,000	18,281
		Imperial Share	12,000	11,000	13,000	17,719
		Provincial Share	1,000	1,000	1,000	562

(b) The estimates are received through the Financial Commissioner.

11.—FOREST.

	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
A—Conservancy and Works	4,82,500	3,25,500	3,40,900	3,04,898
B—Establishments	3 17 500	3,04,500	3,17,100	2,88,944
TOTAL ...	8,00,000	6,30,000	6,58,000	5,93,842
Imperial Share—One-half ...	4,00,000.	3,15,000	3,29,000	2,96,921
Provincial Share—One-half ...	4,00,000	3,15,000	3,29,000	2,96,921

Details.

A.—Conservancy and Works.	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from Forests by Government agency ...	3,33,490	1,90,200	1,99,940	1,99,863
II.—Timber and other produce removed from Forests by consumers and purchasers ...	2,640	3,190	3,190	2,179
III.—Confiscated Drift and Waif Wood ...	4,300	6,060	6,060	4,008
V.—Rent of leased Forests and Payments to Shareholders in Forests managed by Government	37,600	37,310	37,910	38,213
VI.—Live and Dead Stock	15,050	4,670	4,800	4,273
VII.—Communications and Buildings	17,670	18,430	16,170	12,580
VIII.—Demarcation, Improvement, and Extension of Forests	69,940	63,380	69,960	42,867
IX.—Miscellaneous	1,810	2,260	2,870	915
Total A.—Conservancy and Works ...	4,82,500	3,25,500	3,40,900	3,04,898

11.—FOREST—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		B.—Establishments.				
		I.—SALARIES—				
		(*a*) *Conservators*—				
1	1	I Grade (1,250)	15,000	13,250	18,000	14,983
		(*b*) *Superior Officers*—				
		Deputy Conservators—				
2	2	I Grade (900)	21,600		21,600	
1	1	II Grade (800)	9,600		9,600	
4	4	III „ (650)	31,200		31,200	
4	4	IV „ (550)	26,400		26,400	
		Assistant Conservators—		1,20,290		1,15,220
3	3	I Grade (450)	16,200		16,200	
3	3	II „ (350)	12,600		12,600	
2	3	Sub-Assistant Conservators (200) each	9,600		9,600	
2	1	Probationer				
		(*c*) *Subordinate Forest and Depôt Establishments*—				
25	22	Forest Rangers (less than 200) ...	85,420	84,100	85,630	81,117
68	74	Foresters				
731	734	Forest Guards				
		Allowances to 105 Rukhus at 1 each				
		(*d*) *Office Establishment*—				
41	43	Clerks (less than 200)... ...	23,490	24 070	23,000	22,473
62	62	Servants				
		Temporary Establishment ...	660	...	480	..
		(*e*) *Deputation and Special Allowances*—				
		Special Allowance to Deputy Conservator, III grade (200) ...	2,400	2,400	2,400	3,375
					2,56,710	
		Deduct—Probable Savings on account of Superior Officers			*600*	
		TOTAL I.—SALARIES ...	2,54,170	2,44,110	2,56,110	2,37,168
		II.—TRAVELLING ALLOWANCES—				
		a. Conservators	2,500	2,500	2,500	2,128
		b. Superior Officers	23,800	22,000	22,080	18,742
		c. Subordinate Forest and Depôt Establishments	12,590	12,230	13,260	9,471
		d. Office Establishments	4,640	4,400	4,660	3,508
		TOTAL II.—TRAVELLING ALLOWANCES	43,530	41,130	42,500	33,849
		III.—CONTINGENCIES—				
		a. Stationery	1,220	1,100	1,160	912
		b. Carriage of Tents and Records	3,400	3,490	3,240	3,255
		c. Rents, Rates and Taxes	5,420	5 190	5,560	5,493
		d. Official Postage	3,670	3,760	3,230	3,531
		e. Sundries	6,090	5,720	5,300	4,736
		TOTAL III.—CONTINGENCIES ...	19,800	19,260	18 490	17,927
		Total B.—Establishments ...	3,17,500	3,04,500	3,17,100	2,88,944

12.—REGISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence	(*a*)...	(*a*)...	18,930	19,967
District Charges	66,000	71,000	93,070	93,496
TOTAL ...	66,000	71,000	1,12,000	1,13,463
IMPERIAL SHARE—ONE-HALF ...	33,000	36,000	56,000	56,731
PROVINCIAL SHARE—ONE-HALF	33,000	35,000	56,000	56,732

(*a*) Transferred to "18.—General Administration." (*See* page 26.)

12.—REGISTRATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence.				
Salaries.				
Inspector-General's part salary transferred from "6.—Stamps, Superintendence" (page 18) ...			10,800	12,186
Establishment.				
Inspector-General's establishment, part cost transferred from "6.—Stamps, Superintendence" (page 18) ...			5,260	4,645
Allowances.				
Inspector-General's and his establishment's travelling allowance, part cost transferred from "6.—Stamps, Superintendence" (page 19)			1,200	1,296
Contingencies.				
Inspector-General's and his establishment's contingencies, part cost transferred from "6.—Stamps, Superintendence" (page 19)			1,670	1,840
Total Superintendence ...			18,930	19,967
District Charges.				
Establishment.				
Clerks (Numbers 1889-90: 229; 1890-91: 224)	34,265	34,700	34,660	33,775
Servants (Numbers 1889-90: 9; 1890-91: 14)	840			643
Total Establishment ...	35,105	34,700	34,660	34,418
Allowances.				
Commission to Sub-Registrars (*a*)	28,906	34,500	56,728	27,076
Ditto to Tahsildárs and Naib-Tahsildárs (*b*) ...	...	...		29,953
Contingencies.				
Postage charges	570	200	262	214
Telegram charges	...	...	...	4
Office expenses and miscellaneous	1,419	1,600	1,420	1,831
Total Contingencies ...	1,989	1,800	1,682	2,049
Total District Charges ...	66,000	71,000	93,070	93,496

(*a*) Certain percentages of the fees collected are allowed to Assistant and Extra Assistant Commissioners (when not in charge of treasuries) and to Cantonment Magistrates.
(*b*) Ceased from 1st June 1889.

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes	...	1,000	...	8,875
Commission on Stock Notes	...	...	...	2
Total Imperial ..	...	1,000	...	8,877
Provincial.				
Interest on Provincial Advance and Loan Accounts	1,86,000	1,69,000	1,87,000	1,60,476
TOTAL ...	1,86,000	1,70,000	1,87,000	1,78,353

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Educational Funds	1,000	1,000	1,000	...
Interest on Deposits in State Railway Provident Institutions	67,000	60,000	56,000	47,960
Refunds	...	...	...	1,102
TOTAL ...	68,000	61,000	57,000	49,062

15.—POST OFFICE.(*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
District Post Establishments	94,000	92,000	92,000	91,326
Local.				
District Post Establishments	48,000	50,000	49,000	48,763
TOTAL ...	1,42,000	1,42,000	1,41,000	1,40,089

(*a*) The estimates are prepared by the Post Master General.

15.—POST OFFICE—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
District Post Establishment.				
DISTRICT POST ESTABLISHMENT, PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Control	10,000			
Conveyance of Letters	51,000			
Distribution of Letters	30,000	92,000	92,000	91,326
Contingencies	2,400			
Mail Cart Service	600			
TOTAL DISTRICT POST ESTABLISHMENT, PROVINCIAL	94,000	92,000	92,000	91,326
DISTRICT POST ESTABLISHMENT, LOCAL.				
Mail Cart Service	48,000	50,000	49,000	48,763
TOTAL DISTRICT POST ESTABLISHMENT, LOCAL ...	48,000	50,000	49,000	48,763
Total District Post Establishment ...	1,42,000	1,42,000	1,41,000	1,40,089

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit	1,52,000	1,51,000	1,50,000	1,45,408
Currency Department	12,000	12,000	12,000	11,684
TOTAL IMPERIAL ...	1,64,000	1,63,000	1,62,000	1,57,092
PROVINCIAL.				
Salary of the Lieutenant-Governor (8,333⅓)* ...	96,000	96,000	96,000	96,000
Staff and Household of the Lieutenant-Governor ...	21,500	20,700	21,200	21,284
Tour Expenses	56,500	52,000	61,500	58,112
Civil Secretariats	2,24,000	1,96,000	2,31,000	1,95,445
Military Secretariat	...	...	...	1,924
Financial Commissioners, &c....	1,83,500	1,87,600	1,83,200	1,75,741
Commissioners	3,40,000	3,32,000	3,41,400	3,53,844
Civil Offices of Account and Audit	8,500	7,700	8,700	7,918
Inspector General of Stamps, Excise and Registration	41,000	41,000	(a)...	(a)...
TOTAL PROVINCIAL ...	9,71,000	9,33,000	9,43,000	9,10,298
LOCAL.				
General Establishment of Local Funds ...	1,28,000	1,24,000	1,24,000	1,22,306
TOTAL ...	12,63,000	12,20,000	12,29,000	11,89,696

(a) Shown under "Stamps," "Excise," and "Registration."

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Civil Offices of Account and Audit. (b)	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Accountant-General (2,500)* ...	28,800	32,500	25,920	23,880
1	1	Deputy ditto (1,100) ...	13,200	12,700	12,000	13,028
1	1	Assistant ditto (420) ...	5,040	5,200	5,040	5,194
1	1	Chief Superintendent (400—600) ...	5,680	5,200	5,200	4,740
		Total Salaries ...	52,720	55,600	48,160	46,842
		Establishment.				
		Superintendents—				
2	2	2nd grade 300—390 ...	8,070	15,600	9,000	16,118
3	3	3rd " 200—290	8,610		8,990	
		Clerks—				
8	8	1st " 130—175	15,054	69,200	15,940	70,636
11	11	2nd " 90—120	14,704		14,880	
35	34	3rd " 60—85	32,910		34,020	
15	15	4th " 40—55	8,125		8,540	
16	16	5th " (30)	5,760		5,760	
...	3	6th " (20)	720		...	
25	28	Servants	2,268	2,200	2,048	1,975
		Deduct—Transferred to Provincial—(*See page 24*)	96,221		99,178	
8	8	Clerks ...	*8,500*		*8,700*	
1	1	Servant				
		Total Establishment ...	87,721	87,000	90,478	88,729
		Allowances.				
		Travelling Allowance of Officers	477	500	500	130
		Ditto of Establishment	200	200	200	...
		Hill Journey Allowances	1,200	...	1,200	1,119
		Total Allowances ...	1,877	700	1,900	1,249
		Carried over ...	1,42,318	1,43,300	1,40,538	1,36,820

(b) Expenditure controlled by the Accountant General.

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit—*continued.*				
CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL—*contd.*				
Brought forward ...	1,42,318	1,43,300	1,40,538	1,36,820
Contingencies.				
Postage Charges	2,612	2,100	2,172	2,341
Telegram Charges	1,400	900	1,400	1,322
Section-writing	300	150	300	215
Purchase of newspapers, &c., including those for other Governments	300	...	500	213
Hill Journey Charges	100	...	100	12
Office Expenses and Miscellaneous	4,970	4,550	4,990	4,485
Total Contingencies ...	9,682	7,700	9,462	8,588
TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL	1,52,000	1,51,000	1,50,000	1,45,408
CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
Numbers. 1889-90. 1890-91. — *Establishment.*				
Transferred from Imperial— (*See* page 23)				
8 8 Clerks	8,500	7,700	8,700	7,948
1 1 Servant				
TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL	8,500	7,700	8,700	7,948
Total Civil Offices of Account and Audit ...	1,60,500	1,58,700	1,58,700	1,53,356
Currency Department. (*a*)				
Numbers. 1889-90. 1890-91. — *Establishment.*				
2 2 Clerks (200 and over)	5,400	5,400	5,400	5,400
8 8 ,, (less than 200)	3,600	3,600	3,600	3,521
5 5 Servants	384	400	384	384
Total Establishment ...	9,384	9,400	9,384	9,305
Supplies and Services.				
Purchase of Chests, Locks, Boxes, &c.	...	150	...	85
Contingencies.				
Postage Charges	350	350	350	333
Telegram Charges	300	300	250	300
Office Expenses and Miscellaneous	1,966	1,800	2,016	1,661
Total Contingencies ...	2,616	2,450	2,616	2,294
Total Currency Department ...	12,000	12,000	12,000	11,684
Staff and Household of the Lieutenant-Governor. (*b*)				
Numbers. 1889-90. 1890-91. — *Salaries.*				
1 1 Private Secretary (725)	8,700	8,700	8,700	9,295
Establishment.				
1 1 Clerk	1,800	1,730	1,730	1,610
34 34 Servants	2,748	2,750	2,748	2,747
Total Establishment ...	4,548	4,480	4,478	4,357
Allowances.				
Sumptuary Allowance	6,000	6,000	6,000	6,000
Hill Journey Allowances	1,500	1,520	2,022	1,292
Furniture Allowance, including Contingencies ...	752			340
Total Allowances ...	8,252	7,520	8,022	7,632
Total Staff and Household, &c. ...	21,500	20,700	21,200	21,284
Tour Expenses.				
LIEUTENANT-GOVERNOR AND PRIVATE SECRETARY. (*b*)				
Travelling Allowances	500	500	500	333
Camp Establishment	1,000		1,000	
Purchase and Repair of Tents and Furniture ...	15,000		15,000	
Railway and Bullock Train Charges	12,000	48,000	12,000	54,920
Other Carriage Charges	13,000		18,000	
Keep of Elephants	2,500		2,500	
Miscellaneous	6,500		6,500	
TOTAL LIEUTENANT-GOVERNOR AND PRIVATE SECRETARY	50,500	48,500	55,500	55,253
CIVIL SECRETARIAT. (*c*)				
Travelling and Deputation Allowances of Establishments	5,000	2,500	5,000	2,227
Miscellaneous	1,000	1,000	1,000	632
TOTAL CIVIL SECRETARIAT ...	6,000	3,500	6,000	2,859
Total Tour Expenses ...	56,500	52,000	61,500	58,112

(*a*) The Expenditure is controlled by the Accountant General and the Estimates are approved by the Punjab Government.
(*b*) The expenditure is under the control of the Private Secretary to the Lieutenant-Governor.
(*c*) The expenditure is under the control of the Chief Secretary to the Government of the Punjab.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil Secretariats. (a)				
		Salaries.				
1	1	Chief Secretary (2,500) [4]	28,800	28,800	28,800	26,811
...	1	Revenue Secretary (1,800) [4]	20,736	...	...	...
1	1	Junior Secretary (1,600) [4]	17,280	15,560	15,150	14,199
2	2	Under-Secretaries (1,000) [4] and (900) [4] ...	21,888	20,760	21,890	23,020
3	3	Assistant Secretaries, including Mír-Munshi (700) 2 (500)	20,400	20,370	20,400	22,247
		Total Salaries ...	109,104	85,490	86,240	86,277
		Establishment.				
13	12	Clerks (200 and over)	36,248	33,410	34,264	29,152
45	57	„ (below 200)	45,443	41,650	41,347	42,580
51	52	Servants	4,200	4,460	3,984	4,029
		Temporary Establishment	...	3,380	3,300	2,813
		Total Establishment ...	85,891	82,900	82,895	78,574
		Allowances.				
		Hill Journey Allowances	5,000	4,600	5,600	4,754
		Contingencies.				
		Rents, Rates, and Taxes	650	550	650	598
		Postage Charges	10,000	10,000	9,000	10,052
		Telegram Charges	4,000	4,000	5,000	6,229
		Purchase of Books and Periodicals	1,000	1,100	2,000	376
		Subscriptions to Newspapers	1,000	1,000	...	1,020
		Hill Journey Charges	700	750	700	700
		Office Expenses and Miscellaneous	6,655	5,610	5,915	6,865
		Total Contingencies ...	24,005	23,010	23,265	25,840
		Add—Proposed revision of Secretariat Staff ...	...	...	33,000	...
		Total Civil Secretariats ...	2,24,000	1,96,000	2,31,000	1,95,445
		Military Secretariat				
		Establishment.				
		Clerk (400)	...	...	...	1,600
		Clerk (less than 200)	...	...	...	300
		Servant	...	...	...	24
		Total Military Secretariat ...	(b)	(b)	(b)	1,924
		Financial Commissioners, &c. (c)				
		Salaries.				
2	2	Financial Commissioners (3,500) [4] (3,000) [4]	74,880	74,330	76,560	75,130
2	2	Secretaries (1,200) [4] (900) [4]	24,200	31,030	24,200	23,471
2	2	Assistant Secretary and Clerk of Court (600) (250)	10,410	10,730	10,410	10,916
		Total Salaries ...	1,09,490	1,16,090	1,11,170	1,09,517
		Establishment.				
4	4	Clerks (200 and over)	12,600	12,750	12,600	12,371
30	30	„ (less than 200)	32,090	29,720	31,600	27,473
31	31	Servants	2,604	2,570	2,610	2,590
		Temporary Establishment	...	...	...	96
		Total Establishment ...	47,294	45,040	46,810	42,530
		Allowances.				
		Travelling Allowance of Officers	3,000	3,000	2,000	1,609
		Ditto of Establishment	700	1,130	500	561
		Hill Journey Allowances	3,000	2,650	4,000	3,560
		Total Allowances ...	6,700	6,780	6,500	5,730
		Contingencies.				
		Repair of Furniture				113
		Repair of Tents				102
		Carriage of Stationery				376
		Hot and Cold Weather Charges	2,570	2,570	2,570	752
		Extra Tent-pitchers				346
		Cloth for Records				40
		Petty Miscellaneous Charges				...
		Postage Charges	5,000	5,500	4 500	5,384
		Telegram Charges	466	720	500	591
		Hill Journey Charges	500	500	350	315
		Rents, Rates, and Taxes	200	200	400	285
		Office Expenses and Miscellaneous	11,280	10,200	10,400	9,660
		Total Contingencies ...	20,016	19,690	18,720	17,964
		Total Financial Commissioners, &c. ...	1,83,500	1,87,600	1,83,200	1,75,741

(a) The expenditure is controlled by the Chief Secretary to the Government of the Punjab.
(b) The Military Secretariat has been abolished.
(c) The expenditure is under the control of the First Financial Commissioner.

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit—*continued.*				
CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL—*contd.*				
Brought forward ...	1,42,318	1,43,300	1,40,538	1,36,820
Contingencies.				
Postage Charges	2,612	2,100	2,172	2,341
Telegram Charges	1,400	900	1,400	1,322
Section-writing	300	150	300	215
Purchase of newspapers, &c., including those for other Governments	300	...	500	213
Hill Journey Charges	100	...	100	12
Office Expenses and Miscellaneous	4,970	4,550	4,990	4,485
Total Contingencies ...	9,682	7,700	9,462	8,588
TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL	1,52,000	1,51,000	1,50,000	1,45,408
CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
Numbers. 1889-90. / 1890-91. — *Establishment.*				
Transferred from Imperial— (*See* page 23)				
8 / 8 Clerks				
1 / 1 Servant	8,500	7,700	8,700	7,948
TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL	8,500	7,700	8,700	7,948
Total Civil Offices of Account and Audit ...	1,60,500	1,58,700	1,58,700	1,53,356
Currency Department. (*a*)				
Numbers. 1889-90. / 1890-91. — *Establishment.*				
2 / 2 Clerks (200 and over)	5,400	5,400	5,400	5,400
8 / 8 ,, (less than 200)	3,600	3,600	3,600	3,521
5 / 5 Servants	384	400	384	384
Total Establishment ...	9,384	9,400	9,384	9,305
Supplies and Services.				
Purchase of Chests, Locks, Boxes, &c.	...	150	...	85
Contingencies.				
Postage Charges	350	350	350	333
Telegram Charges	300	300	250	300
Office Expenses and Miscellaneous	1,966	1,800	2,016	1,661
Total Contingencies ...	2,616	2,450	2,616	2,294
Total Currency Department ...	12,000	12,000	12,000	11,684
Staff and Household of the Lieutenant-Governor. (*b*)				
Numbers. 1889-90. / 1890-91. — *Salaries.*				
1 / 1 Private Secretary (725)	8,700	8,700	8,700	9,295
Establishment.				
1 / 1 Clerk	1,800	1,730	1,730	1,610
34 / 34 Servants	2,748	2,750	2,748	2,747
Total Establishment ...	4,548	4,480	4,478	4,357
Allowances.				
Sumptuary Allowance	6,000	6,000	6,000	6,000
Hill Journey Allowances	1,500	1,520	2,022	1,292
Furniture Allowance, including Contingencies ...	752			340
Total Allowances ...	8,252	7,520	8,022	7,632
Total Staff and Household, &c. ...	21,500	20,700	21,200	21,284
Tour Expenses.				
LIEUTENANT-GOVERNOR AND PRIVATE SECRETARY. (*b*)				
Travelling Allowances	500	500	500	333
Camp Establishment	1,000		1,000	
Purchase and Repair of Tents and Furniture ...	15,000		15,000	
Railway and Bullock Train Charges	12,000	48,000	12,000	54,920
Other Carriage Charges	13,000		18,000	
Keep of Elephants	2,500		2,500	
Miscellaneous	6,500		6,500	
TOTAL LIEUTENANT-GOVERNOR AND PRIVATE SECRETARY	50,500	48,500	55,500	55,253
CIVIL SECRETARIAT. (*c*)				
Travelling and Deputation Allowances of Establishments	5,000	2,500	5,000	2,227
Miscellaneous	1,000	1,000	1,000	632
TOTAL CIVIL SECRETARIAT ...	6,000	3,500	6,000	2,859
Total Tour Expenses ...	56,500	52,000	61,500	58,112

(*a*) The Expenditure is controlled by the Accountant General and the Estimates are approved by the Punjab Government.
(*b*) The expenditure is under the control of the Private Secretary to the Lieutenant-Governor.
(*c*) The expenditure is under the control of the Chief Secretary to the Government of the Punjab.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil Secretariats. (a)				
		Salaries.				
1	1	Chief Secretary (2,500) [4]	28,800	28,800	28,800	26,811
...	1	Revenue Secretary (1,800) [4]	20,736	...	...	...
1	1	Junior Secretary (1,600) [4]	17,280	15,560	15,150	14,199
2	2	Under-Secretaries (1,000) [4] and (900) [4] ...	21,888	20,760	21,890	23,020
3	3	Assistant Secretaries, including Mír-Munshi (700) 2 (500)	20,400	20,370	20,400	22,247
		Total Salaries ...	109,104	85,490	86,240	86,277
		Establishment.				
13	12	Clerks (200 and over)	36,248	33,410	34,264	29,152
45	57	„ (below 200)	45,443	41,650	41,347	42,580
51	52	Servants	4,200	4,460	3,984	4,029
		Temporary Establishment	...	3,380	3,300	2,813
		Total Establishment ...	85,891	82,900	82,895	78,574
		Allowances.				
		Hill Journey Allowances	5,000	4,600	5,600	4,754
		Contingencies.				
		Rents, Rates, and Taxes	650	550	650	598
		Postage Charges	10,000	10,000	9,000	10,052
		Telegram Charges	4,000	4,000	5,000	6,229
		Purchase of Books and Periodicals	1,000	1,100	2,000	376
		Subscriptions to Newspapers	1,000	1,000	...	1,020
		Hill Journey Charges	700	750	700	700
		Office Expenses and Miscellaneous	6,655	5,610	5,915	6,865
		Total Contingencies ...	24,005	23,010	23,265	25,840
		Add—Proposed revision of Secretariat Staff ...	...	...	33,000	...
		Total Civil Secretariats ...	2,24,000	1,96,000	2,31,000	1,05,445
		Military Secretariat				
		Establishment.				
		Clerk (400)	...	...	...	1,600
		Clerk (less than 200)	...	...	...	300
		Servant	...	...	...	24
		Total Military Secretariat ...	(b)	(b)	(b)	1,924
Numbers. 1889-90.	**Numbers. 1890-91.**	**Financial Commissioners, &c.** (c)				
		Salaries.				
2	2	Financial Commissioners (3,500) [4] (3,000) [4]	74,880	74,330	76,560	75,130
2	2	Secretaries (1,200) [4] (900) [4]	24,200	31,030	24,200	23,471
2	2	Assistant Secretary and Clerk of Court (600) (250)	10,410	10,730	10,410	10,916
		Total Salaries ...	1,09,490	1,16,090	1,11,170	1,09,517
		Establishment.				
4	4	Clerks (200 and over)	12,600	12,750	12,600	12,371
30	30	„ (less than 200)	32,090	29,720	31,600	27,473
31	31	Servants	2,604	2,570	2,610	2,590
		Temporary Establishment	...	...	...	96
		Total Establishment ...	47,294	45,040	46,810	42,530
		Allowances.				
		Travelling Allowance of Officers	3,000	3,000	2,000	1,609
		Ditto of Establishment	700	1,130	500	561
		Hill Journey Allowances	3,000	2,650	4,000	3,560
		Total Allowances ...	6,700	6,780	6,500	5,730
		Contingencies.				
		Repair of Furniture				113
		Repair of Tents				102
		Carriage of Stationery				376
		Hot and Cold Weather Charges	2,570	2,570	2,570	752
		Extra Tent-pitchers				346
		Cloth for Records				40
		Petty Miscellaneous Charges				...
		Postage Charges	5,000	5,500	4 500	5,384
		Telegram Charges	466	720	500	591
		Hill Journey Charges	500	500	350	315
		Rents, Rates, and Taxes	200	200	400	285
		Office Expenses and Miscellaneous	11,280	10,200	10,400	9,660
		Total Contingencies ...	20,016	19,690	18,720	17,964
		Total Financial Commissioners, &c. ...	1,83,500	1,87,600	1,83,200	1,75,742

(a) The expenditure is controlled by the Chief Secretary to the Government of the Punjab.
(b) The Military Secretariat has been abolished.
(c) The expenditure is under the control of the First Financial Commissioner.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Commissioners.				
		Salaries.				
6	6	Commissioners (2,750)[4] (fixed Travelling Allowance 250)	2,12,040	2,17,100	2,12,040	2,40,881
		Additions for Leave Allowances ...	9,600	...	9,600	..
		Total Salaries ...	2,21,640	2,17,100	2,21,640	2,40,881
		Establishment.				
13	13	District Fund Clerks	7,482	7,725	7,728	7,593
9	9	Clerks (200 and over)	34,200	33,885	34,800	34,891
46	46	„ (less than 200)	39,420	39,816	39,540	40,355
67	67	Servants	4,584	4,584	4,584	4,514
		Temporary Establishment	...	...	...	60
		Total Establishment ...	85,686	86,010	86,652	87,413
		Allowances.				
		Travelling Allowance of Officers	900	...	800	307
		Ditto of Establishment	3,550	3,380	3,300	3,254
		Total Allowances ...	4,450	3,380	4,100	3,561
		Contingencies.				
		Repair of Furniture				240
		Repair of Tents				702
		Hot and Cold Weather Charges	2,890	2,890	2,890	1,369
		Carriage of Stationery				...
		Cloth for Records				105
		Petty Miscellaneous Charges				185
		Postage Charges	11,000	11,830	11,569	10,769
		Telegram Charges	1,420	990	1,700	855
		Rents, Rates, and Taxes	780	780	780	794
		Office Expenses and Miscellaneous	12,134	9,020	12,069	6,970
		Total Contingencies ...	28,224	25,510	29,008	21,989
		Total Commissioners ...	3,40,000	3,32,000	3,41,400	3,53,844
		Inspector-General of Stamps, Excise and Registration.				
		Salaries.				
	1	Inspector-General of Stamps, Registration and Excise (1,800)[4]	20,736	19,968		
		Establishment.				
	2	Clerks (200 and over)	4,900	4,590		
	13	„ (less than 200)	7,270	6,480		
	14	Servants	948	900		
		Total Establishment ...	13,118	11,970		
		Allowances.				
		Travelling Allowance of Officers	2,000	2,300		
		„ Establishment	1,000			
		Total Allowances ...	3,000	2,300		
		Contingencies.				
		Rents, Rates, and Taxes	...			
		Postage Charges	1,300	6,762		
		Telegram Charges	150			
		Office Expenses and Miscellaneous	2,696			
		Total Contingencies ...	4,146	6,762		
		Total Inspector-General of Stamps, &c. ...	41,000	41,000	(a)	(a)
		General Establishment of Local Funds—Local.				
		District Committee's Office Establishment ...	1,01,400			89,233
		Ditto Contingencies	18,400			20,911
		Ditto Office-rent	200	1,24,000	1,24,000	365
		District Fund Clerk in Deputy Commissioner's Office...	2,500			6,385
		Charges on account of Khewra and Zira Jungles ...	5,500			5,412
		Total General Establishment of Local Funds—Local	1,28,000	1,24,000	1,24,000	1,22,306

(a) Shown under "Stamps," "Excise" and "Registration."

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
High Court	3,20,100	3,22,000	3,37,900	3,45,231
Law Officers	69,200	38,400	63,000	40,490
Civil and Sessions Courts	11,92,000	11,79,000	11,79,000	11,66,539
Courts of Small Causes	37,900	38,300	39,100	37,489
Criminal Courts	12,60,000	12,29,000	12,22,000	12,39,268
Refunds	36,800	42,300	35,000	38,643
Total Provincial ..	29,16,000	28,49,000	28,76,000	28,67,660
Local.				
Civil and Sessions Courts	7,000	7,000	5,000	8,172
TOTAL ...	29,23,000	28,56,000	28,81,000	28,75,832

Details.

Numbers. 1889-90.	Numbers. 1890-91.	High Court.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Judges.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
6	5	Judges (3,500)[4]	2,05,000	2,17,000	2,22,700	2,37,567
		Provision for Leave Allowances ..	5,000	...	5,000	...
		Total Judges ...	2,10,000	2,17,000	2,27,700	2,37,567
		Registrar.				
		Salaries.				
1	1	Registrar (1,250)	15,000	14,230	15,000	14,734
1	1	Deputy Registrar (600)	7,200	6,310	7,200	5,875
		Total Registrar ...	22,200	20,540	22,200	20,609
		Establishment.				
5	4	Clerks (200 and over)	12,000	11,850	14,160	10,549
36	39	" (less than 200)	31,680	31,350	29,520	30,772
39	39	Servants	3,168	3,250	3,168	3,148
2	14	Temporary establishment	6,132	7,030	9,840	8,583
		Total Establishment ...	52,980	53,480	56,688	53,052
		Translators.				
1	1	Translator (300) ...	3,600	3,590	3,600	3,600
9	9	Translators (less than 200)	11,400	11,670	11,400	11,500
		Total Translators ...	15,000	15,260	15,000	15,100
		Allowances.				
		Travelling Allowance of Officers	200	200	200	135
		Ditto of Establishment	50	30	200	4
		Allowance for editing the Punjab Record ...	...	560	...	...
		Total Allowances ...	250	790	400	139
		Supplies and Services.				
		Allowance to Witnesses and Jurors	50	...	50	...
		Contingencies.				
		Rents, Rates, and Taxes	600	568	50	...
		Postage Charges	6,000	5,000	6,000	9,519
		Telegram Charges	200	200	300	139
		Office Expenses and Miscellaneous	12,820	9,162	9,512	9,106
		Total Contingencies ...	19,620	14,930	15,862	18,764
		Total High Court ...	3,20,100	3,22,000	3,37,900	3,45,231
		Law Officers.				
		English Law Officers.				
		Salaries.				
1	1	Government Advocate (1,500)[4] ...	17,280	24,480	17,280	25,466
1	1	Junior " (600) ...	7,200		7,200	
		Total Salaries ...	24,480	24,480	24,480	25,466
		Establishment.				
1	1	Clerk (240—300)	3,600	3,520	3,200	2,960
2	2	Clerks (less than 200)	2,110	2,070	1,980	1,860
9	9	Servants	600	600	600	599
		Temporary Establishment	...	170	...	...
		Total Establishment ...	6,310	6,360	5,780	5,419
		Allowances.				
		Travelling Allowance of Officers	1,800	2,200	1,500	2,232
		Ditto of Establishment	200	100	200	82
		Total Allowances ...	2,000	2,300	1,700	2,314
		Carried over ...	32,790	33,140	31,960	33,199

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Law Officers—*contd.*				
		ENGLISH LAW OFFICERS—*contd.*				
		Brought forward ...	32,790	33,140	31,960	33,199
		Supplies and Services.				
		Pleaders' fees for conducting Government suits ...	2,000	1,350	1,500	3,258
		Contingencies.				
		Postage Charges	280	250	280	265
		Telegram Charges	250	180	250	131
		Office Expenses and Miscellaneous	1,696	1,296	1,866	1,513
		Total Contingencies ...	2,226	1,726	2,396	1,909
		Addition for Revision of Law Department	30,000	...	25,000	...
		TOTAL ENGLISH LAW OFFICERS ...	67,016	36,216	60,856	38,366
		PUBLIC PROSECUTOR AT PESHAWAR.				
1	1	Allowance (150)...	1,800	1,800	1,800	1,800
		Fees	240	240	200	180
		Contingencies	144	144	144	144
		TOTAL PUBLIC PROSECUTOR ...	2,184	2,184	2,144	2,124
		Total Law Officers ...	69,200	38,400	63,000	40,490
		Civil and Sessions Courts.				
		CIVIL AND SESSIONS COURTS, PROVINCIAL.				
		DIVISIONAL AND SESSIONS JUDGES.				
		Salaries.				
3	3	Divisional Judges, 1st grade (2,500)[4]	86,400	3,51,000	87,600	3,65,710
5	5	" " 2nd " (2,250)[4]	1,30,680		1,29,600	
5	5	" " 3rd " (1,800)[4]	1,05,408		1,03,416	
		Total Salaries ...	3,22,488	3,51,000	3,20,616	3,65,710
		Establishment.				
—	3	Clerks (200 or over)	7,200	79,600	79,720	78,204
88	85	Clerks (less than 200)	73,099			
68	67	Servants	4,656	4,700	4,656	4,639
		Temporary Establishment	240	...	240	...
		Total Establishment ...	85,195	84,300	84,616	82,843
		Allowances.				
		Travelling Allowance of Officers	6,000	6,200	6,100	5,933
		Ditto of Establishment	1,700	1,800	1,700	1,774
		Total Allowances ...	7,700	8,000	7,800	7,707
		Contingencies.				
		Rents, Rates, and Taxes	2,040	2,000	2,040	2,567
		Postage Charges	11,700	11,700	11,100	10,768
		Telegram Charges	400	400	500	233
		Section-writing...	3,000	2,500	2,800	2,276
		Office Expenses and Miscellaneous	14,477	10,400	12,528	10,253
		Total Contingencies ...	31,617	27,000	28,968	26,097
		TOTAL DIVISIONAL AND SESSIONS JUDGES ...	4,47,000	4,70,300	4,42,000	4,82,357
		DISTRICT JUDGES.				
		Salaries.				
5	5	District Judges, 1st grade (1,500)[4] ...	80,640	1,06,700	87,840	97,879
4	4	Ditto 2nd " (1,200)[4] ..	55,872		56,448	
		Total Salaries ...	1,36,512	1,06,700	1,44,288	97,879
		Establishment.				
71	71	Clerks (less than 200)	42,600	42,300	42,960	41,689
46	46	Servants	2,760	2,760	2,760	2,758
		Temporary Establishment	384	...	...	...
		Total Establishment ...	45,744	45,060	45,720	44,447
		Allowances.				
		Travelling Allowance of Officers	2,600	2,600	2,000	2,701
		Ditto of Establishment	1,200	1,200	900	1,049
		Total Allowances ...	3,800	3,800	2,900	3,750
		Contingencies.				
		Rents, Rates, and Taxes	720	660	240	120
		Postage Charges	13,800	14,300	9,900	13,776
		Telegram Charges	250	300	200	116
		Office Expenses and Miscellaneous	8,374	8,480	10,752	8,444
		Total Contingencies ...	23,144	23,740	21,092	22,456
		TOTAL DISTRICT JUDGES ...	2,09,200	1,79,300	2,14,000	1,68,532
		Carried over ...	6,56,200	6,49,600	6,56,000	6,50,889

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts—*continued*				
		Brought forward ...	6,56,200	6,49,600	6,56,000	6,50,889
		SUBORDINATE JUDGES.				
		Salaries.				
		Extra Judicial Assistant Commissioners (*a*)				
2	2	1st grade 1 (1,100) 1 (1,000) ...	25,200	1,19,000	26,400	1,11,738
1	2	2nd „ (800)	19,200		12,000	
2	2	3rd „ (700)	16,800		19,200	
1	3	4th „ (600)	21,600		8,400	
3	8	5th „ (500)	48,000		21,600	
8	—	6th „	...	...	48,000	
		TOTAL SUBORDINATE JUDGES ...	1,30,800	1,19,000	1,35,600	1,11,738
		MUNSIFFS.				
		Salaries.				
12	10	Munsiffs, 1st grade (250)	30,000	1,79,000	36,000	1,75,976
18	15	„ 2nd „ (200)	36,000		43,200	
25	24	„ 3rd „ (175)	50,400		52,500	
28	36	„ 4th „ (150)	63,024		50,400	
		Total Salaries ...	1,79,424	1,79,000	1,82,100	1,75,976
		Establishment.				
84	84	Clerks (less than 200)	19,920	19,900	20,160	19,742
82	83	Servants	4,980	5,000	4,980	4,966
		Total Establishment ...	24,900	24,900	25,140	24,708
		Allowances.				
		Travelling Allowances of Officers	3,000	3,000	3,000	2,744
		Ditto of Establishment				
		Total Allowances ...	3,000	3,000	3,000	2,744
		Contingencies.				
		Rents, Rates, and Taxes	2,831	3,000	3,256	2,974
		Postage Charges	1,500	1,700	500	1,011
		Telegram Charges	20	...	20	11
		Office Expenses and Miscellaneous	3,325	2,800	4,000	3,149
		Total Contingencies ...	7,676	7,500	7,776	7,145
		TOTAL MUNSIFFS ...	2,15,000	2,14,400	2,18,016	2,10,573
		PROCESS-SERVING ESTABLISHMENT.				
		Divisional Courts.				
13	13	Bailiffs and Nazirs	3,120	3,100	3,120	2,965
30	30	Peons	1,980	1,900	1,980	1,840
		Total Divisional Courts ...	5,100	5,000	5,100	4,805
		District Courts.				
64	88	Bailiffs and Nazirs	19,140	17,800	14,400	15,552
714	942	Peons	62,460	57,600	47,292	55,355
		Total District Courts ...	81,600	75,400	61,692	70,907
		Commissioners', Cantonment Magistrates', Deputy Commissioners' Courts, &c.				
98	78	Bailiffs and Nazirs	18,960	19,800	23,020	20,642
763	579	Peons	37,680	37,800	50,484	38,068
		Total Commissioners', &c., Courts ...	56,640	57,600	73,504	58,710
		Munsiffs' Courts.				
78	80	Bailiffs and Nazirs	14,220	14,100	14,040	14,282
664	618	Peons	40,236	43,900	43,140	44,635
		Total Munsiffs' Courts ...	54,456	58,000	57,180	58,917
		For Revision of Process-Serving Establishment	12,000	...	...	...
		TOTAL PROCESS-SERVING ESTABLISHMENT ...	2,09,796	1,96,000	1,97,476	1,93,339
			12,11,796		12,07,092	
		Deduct—Probable Savings	*19,796*		*28,092*	
		TOTAL CIVIL & SESSIONS COURTS, PROVINCIAL ...	11,92,000	11,79,000	11,79,000	11,66,539
		CIVIL AND SESSIONS COURTS, LOCAL	7,000	7,000	5,000	8,172
		Total Civil and Sessions Courts ...	11,99,000	11,86,000	11,84,000	11,74,711
		Courts of Small Causes (*b*)				
		Salaries.				
1	1	Judge (600)	7,200	19,300	7,200	18,863
1	1	Judge (500)	6,000		6,000	
1	1	Judge (400)	4,800		4,800	
1	1	Registrar (250)	2,100	1,700	3,000	1,610
		Total Salaries ...	20,100	21,000	21,000	20,473
		Establishment.				
3	3	Clerks (200 and over)	8,700	8,700	8,700	8,700
13	14	„ (less than 200)	5,520	5,300	5,280	5,270
13	13	Servants	732	700	732	731
		Total Establishment ...	14,952	14,700	14,712	14,701
		Carried over ...	35,052	35,700	35,712	35,174

(*a*) Extra Judicial Assistant Commissioners have no separate Establishment. Cost of establishment, allowances and contingencies are included with similar charges under "District Judges."

(*b*) The contingent expenditure is controlled by Divisional Judges.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Courts of Small Causes—*contd.*				
Brought forward ...	35,052	35,700	35,712	35,174
Allowances.				
Travelling Allowance of Officers	25	10	50	...
Ditto of Establishment	...	...	50	3
Total Allowances ...	25	10	100	3
Contingencies.				
Rents, Rates, and Taxes	6	15	36	36
Postage charges	420	350	360	322
Telegram charges	15	...	15	...
Office expenses and miscellaneous	2,382	2,225	2,877	1,954
Total Contingencies ...	2,823	2,590	3,288	2,312
Total Courts of Small Causes ...	37,900	38,300	39,100	37,489
Criminal Courts.				
GENERAL ESTABLISHMENTS.				
Salaries.				
Deputy, Assistant and Extra Assistant Commissioners, Moiety Salaries transferred from 3, Land Revenue—Charges of District Administration (page 16) ...	6,09,000	6,05,000	6,03,027	6,21,026
Establishment.				
Establishment of Deputy Commissioners, &c. Part cost transferred from 3, Land Revenue—Charges of District Administration (page 16)	1,64,769	...	1,63,741	...
Allowances.				
Pushto Beluchi and Personal Allowances transferred from 3—Land Revenue (page 16)	7,800	5,700	7,200	5,507
Deputation Allowances	4,410	4,300	4 410	4,572
Travelling Allowance of Officers	26,000	27,700	25,000	28,350
Ditto of Establishment	9,600	10,100	7,400	10,294
Total Allowances ...	47,810	47,800	44,010	48,723
Supplies and Services.				
Diet and road money to witnesses	54,000	53,600	55,000	53,738
Conveyance of corpses and wounded persons ...	2,255	2,255	2,255	2,301
Total Supplies and Services ...	56,255	55,855	57,255	56,039
Contingencies.				
Repair of furniture	1,010		1,010	856
Repair of tents	1,275		1,275	941
Hot and cold weather charges ... Class A	8,868	14,663	8,768	8,154
Carriage of stationery	...		...	...
Cloth for records	1,230		1,230	1,062
Petty miscellaneous charges	2,280		2,280	1,227
Office expenses and miscellaneous Class B ...	29,610	23,807	30,000	26,726
Rents, Rates, and Taxes	4,780	4,860	4,800	4,767
Postage charges ... ... Class C ...	55,000	55,395	51,000	54,077
Telegram charges	1,700	1 520	1,978	1,378
Total Contingencies ...	1,05,753	1,00,245	1,02,341	99,188
Moiety of Expenditure on District Staff at Mianwali ...	16,000			
TOTAL GENERAL ESTABLISHMENTS ...	9,99,587	8,08,900	9,70,374	8,24,976
JUDICIAL ESTABLISHMENT.				
Salaries.				
Numbers. 1889-90. 8 / 1890-91. 8 — Cantonment Magistrates, 1st class (1,000)	84,565	81,200	...	...
" " 2nd " (700)			75,238	77,697
Total Salaries ...	84,565	81,200	75,238	77,697
Establishment.				
424 / 422 Clerks	1,56,660	3,03,000	1,56,300	3,02,169
78 / 80 Servants	4,728	18,100	4,608	18,093
53 / 62 Honorary Magistrates' clerks ...	12,840	12,000	11,460	11,835
— / 6 Temporary Establishment ...	1,620	5,800	4,020	4,498
Total Establishment ...	1,75,848	3,38,900	1,76,388	3,36,595
TOTAL JUDICIAL ESTABLISHMENT ...	2,60,413	4,20,100	2,51,626	4,14,292
Total Criminal Courts ...	12,60,000	12,29,000	12,22,000	12,39,268

19B.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Jails	7,98,400	7,27,000	8,15,000	7,70,816
Jail Manufactures	1,52,600	1,28,000	1,55,000	1,44,041
Refunds	...	...	...	198
TOTAL ...	9,51,000	8,55,000	9,70,000	9,15,055

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Jails. (a)	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		SUPERINTENDENCE.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector-General (1,500)	18,000	18,000	18,000	19,452
		Establishment.				
1	1	Clerk (250)	3,000	3,000	3,000	3,000
9	9	Clerks (less than 200)	6,120	6,140	6,120	6,189
6	6	Servants	384	380	384	384
		Total Establishment ...	9,504	9,520	9,504	9,573
		Allowances.				
		Travelling Allowance of Officers	1,300	1,300	1,300	1,023
		Ditto of Establishment	350	220	350	192
		Total Allowances ...	1,650	1,520	1,650	1,215
		Contingencies.				
		Postage charges	1,200	1,300	1,200	1,093
		Telegram charges	300	320	300	325
		Office expenses and miscellaneous	1,346	1,340	1,346	1,042
		Total Contingencies ...	2,846	2,960	2,846	2,460
		TOTAL SUPERINTENDENCE ...	32,000	32,000	32,000	32,700
		SALARIES.				
		Central Jails.				
1	1	Superintendent (1,050)	12,600	12,700	12,600	14,058
1	1	Deputy Superintendent (250) ...	3,000	3,200	3,000	3,100
1	1	Jailor (b)	1,800	1,700	1,800	1,797
		Total Central Jails ...	17,400	17,600	17,400	18,955
		District Jails.				
27	26	Superintendents 8 (150), 7 (100), 8 (75), 4 (50)	31,800	31,500	32,400	32,607
59	58	Jailors (b)	22,788	22,900	23,208	23,309
		Total District Jails ...	54,588	54,400	55,608	55,916
		Convict Camps.				
1	2	Superintendents (800—850) ...	19,800	18,500	9,850	11,145
1	2	Jailor	3,900	3,400	1,980	2,058
		Total Convict Camps ..	23,700	21,900	11,830	13,203
		Lock-ups.				
1	1	Jailor (b)	300	...	300	...
		TOTAL SALARIES ...	95,988	93,900	85,138	88,074
		CLERICAL ESTABLISHMENT. (b)				
8	8	Clerks, Central Jails	3,300	3,300	3,300	3,295
75	74	Do. District Jails	21,900	21,600	21,960	21,498
6	8	Do. Convict Camps	3,240	3,100	2,100	2,162
—	1	Do. Lock-ups	180	...	...	...
		TOTAL CLERICAL ESTABLISHMENT ...	28,620	28,000	27,360	26,955
		WARDER ESTABLISHMENT.				
2	2	Warders, Central Jails	1,920	1,900	1,920	1,920
5	5	Do. District Jails	600	...	600	36
—	31	Do. Convict Camps	3,288	3,200	...	256
		TOTAL WARDER ESTABLISHMENT ...	5,808	5,100	2,520	2,212
		MENIAL AND OTHER ESTABLISHMENT.				
		Central Jails.				
4	4	Turnkeys	432	360	432	356
3	4	Servants	324	320	324	323
40	32	Night-watchmen	2,520	2,650	3,024	3,019
2	2	Jail Teachers	660	660	660	650
63	63	Permanent Guards	5,592	4,260	5,592	2,462
		Contingent Guard	4,500	3,650	4,000	4,994
		Total Central Jails ...	14,028	11,900	14,032	11,804
		Carried over ...	14,028	11,900	14,032	11,804
			1,62,416	1,59,000	1,47,018	1,40,941

(a) Expenditure controlled by the Inspector General of Prisons.
(b) For Commission on Jail Manufactures, see foot-note (b) on page 33.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	1,62 416	1,59,000	1,47,018	1,49 941
		MENIAL AND OTHER ESTABLISHMENT—*contd.*				
		Brought forward ...	14,028	11,900	14,032	11,804
		District Jails.				
68	66	Turnkeys	7,116	7,400	7,308	7,759
11	4	Servants	228	220	840	1,447
303	285	Night-watchmen	22,476	22,600	23,772	23,092
23	23	Jail Teachers	4,764	4,720	4,764	4,660
374	368	Permanent Guards	32,964	23,250	33,540	10,818
		Contingent Guards	43,000	44,910	40,200	56,093
		Total District Jails ...	1,10,548	1,03,100	1,10,424	1,03,869
		Convict Camps.				
2	4	Turnkeys	456	450	216	254
6	9	Servants	1,428	1,380	960	1,044
20	32	Night-watchmen	2,082	2,060	882	1,126
1	1	Jail Teacher	300	300	300	300
33	33	Permanent Guards	3,348	2,160	3,348	1,638
—	—	Contingent Guards	2,500	2,500	2,800	2,957
		Total Convict Camps ...	10,114	8,850	8,506	17,319
		Lock-ups.				
19	19	Turnkeys	2,268	9,150	2,196	9,093
44	45	Servants	6,855		6,684	
		Total Lock-ups ...	9,123	9,150	8,880	9,093
		TOTAL MENIAL AND OTHER ESTABLISHMENT ...	1,43,813	1,33,000	1,41,842	1,32,085
		SUPPLIES AND SERVICES.				
		Central Jails.				
		Rations (1,300 prisoners)	30,000	28,000	50,000	41,471
		Clothing and bedding	6,000	...	6,000	10
		Prisoners' transfer charges	500	1,700	500	1,768
		Road money to released convicts	500	500	500	519
		Transportation charges	2,600	1,800	4,500	2,050
		Total Central Jails ...	39,600	32,000	61,500	45,818
		District Jails.				
		Rations (9,600 prisoners)	2,10,000	1,93,000	2,32,800	2,25,148
		Clothing and bedding	44 000	44,000	40,000	51,398
		Prisoners' transfer charges	8,100	6,300	8,400	7,386
		Road money to released convicts	2,100	2,300	2,000	1,571
		Transportation charges	400	400	500	312
		Total District Jails ...	2,64,600	2,46,000	2,83,700	2,85,815
		Convict Camps.				
		Rations (2,500 prisoners)	50,000	38,000	34,550	31,853
		Clothing and bedding	10,000	2,000	4,000	1,936
		Prisoners' transfer charges	200	100	100	33
		Road money to released convicts	2,000	2,150	2,000	1,313
		Total Convict Camps ...	62,200	42,250	40,650	35,135
		Lock-ups.				
		Road expenses of prisoners under trial (1,000 prisoners)	5,600	5,500	5,000	4,912
		Diet of prisoners under trial (1,100 prisoners) ...	24,000	20,250	21,906	23,769
		Total Lock-ups ...	29,600	25,750	26,906	28,681
		TOTAL SUPPLIES AND SERVICES ...	3,96,000	3,46,000	4,12,756	3,95,449
		HOSPITAL CHARGES.				
		Central Jails.				
1	1	Assistant Surgeon (100)	1,200	900	1,200	1,148
2	2	Hospital Assistants	960	980	1,020	1,132
		Allowances to Hospital Assistant(a) ...	...	...	...	10
2	2	Compounders and Dressers ...	180	180	180	180
		Country Medicines	300	200	400	180
		English Medicines	1,000	1,400	500	1,628
		Dieting Charges	3,000	3,340	2,500	3,114
		Total Central Jails ...	6,640	7,000	5,800	7,392
		Carried over ...	6,640	7,000	5,800	7,392
			7,02,229	6,38,000	7,01,616	6,77,475

(a) For Jail Medical duties.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	7,02,229	6,38,000	7,01,616	6,77,475
		HOSPITAL CHARGES—*continued.*				
		Brought forward ...	6,640	7,000	5,800	7,392
		District Jails.				
30	30	Hospital Assistants	16,050	15,800	16,500	16,790
12	10	Allowances to Hospital Assistants(*a*) ...	1,320	1,400	1,560	1,496
29	27	Compounders and Dressers ...	2,316	2,300	2,496	2,305
		Country Medicines	2,200	1,900	1,600	1,669
		English Medicines	5,000	5,000	5,000	5,244
		Dieting Charges	10,000	9,600	8,000	9,808
		Total District Jails ...	36,886	36,000	35,156	37,312
		Convict Camps.				
2	3	Hospital Assistants	1,500	1,500	1,080	1,290
1	2	Compounder and Dresser	216	220	96	119
		Country Medicines	500	400	200	256
		English Medicines	1,000	1,440	500	1,363
		Dieting Charges	4,000	3,940	1,500	1,660
		Total Convict Camps ...	7,216	7,500	3,376	4,688
		Lock-ups.				
4	6	Allowance to Hospital Assistants ...	720	500	480	483
1	1	Compounder	96	...	96	...
		Total Lock-ups ...	816	500	576	483
		TOTAL HOSPITAL CHARGES ...	51,558	51,000	44,908	49,875
		ALLOWANCES.				
		Travelling Allowances, Central Jails	200	1,000	250	32
		Ditto District Jails	750	700	750	592
		Ditto Convict Camps	300	300	250	332
		TOTAL ALLOWANCES ...	1,250	2,000	1,250	956
		CONTINGENCIES.				
		Postage Charges—				
		Central Jails	250	250	250	222
		District Jails	1,750	1,950	1,600	1,844
		Convict Camps	400	400	250	256
		Telegram Charges—				
		Central Jails	50	50	100	54
		District Jails	700	600	730	592
		Convict Camps	50	50	20	23
		Office Expenses and Miscellaneous—				
		Central Jails	9,012	7,000	5,448	7,927
		District Jails	22,678	20,650	21,472	27,134
		Convict Camps	3,492	2,450	3,018	1,669
		Lock-ups	4,981	2,600	4,338	2,789
		TOTAL CONTINGENCIES ...	43,363	36,000	37,226	42,510
		Additional Provision for new Central Jails ...	...	...	30,000	...
		TOTAL SUPERINTENDENCE	32,000	32,000	32,000	32,700
		" CENTRAL JAILS	92,400	82,000	1,40,000	97,419
		" DISTRICT JAILS	5,15,000	4,85,000	5,32,000	5,34,608
		" CONVICT CAMPS...	1,14,000	90,000	70,000	65,043
		" LOCK-UPS	45,000	38,000	41,000	41,046
		Total Jails ...	**7,98,400**	**7,27,000**	**8,15,000**	**7,70,816**
		Jail Manufactures.				
		CLERICAL ESTABLISHMENT. (*b*)				
3	3	Clerks (District Jails)	1,500	8,300	1,500	8,377
		MENIAL AND OTHER ESTABLISHMENT.				
7	7	Paper-makers, Weavers, and Dyers (Central Jails)	1,008		1,008	
66	61	Paper-makers, Weavers, and Dyers (District Jails)	7,500		8,568	
		Temporary Establishment (District Jails)	500		600	506
		TOTAL CLERICAL, MENIAL AND OTHER ESTABLISHMENTS	10,508	8,300	11,676	8,883
		ALLOWANCES.				
		Allowances and Commission to Jailors, Central Jails ...	2,000	8,200	1,200	8,863
		" " " District Jails ...	7,500		8,500	
		" " " Convict Camps	1,000		1,000	
		TOTAL ALLOWANCES ...	10,500	8,200	10,700	8,863
		Carried over ...	21,008	16,500	22,376	17,746

(*a*) For Jail Medical duties.

(*b*) A certain percentage on sale of Jail Manufactures is allowed to Jailors, clerks, and others attached to Jail Manufactures, see foot note (*b*) on page 31.

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Jails Manufactures—*contd.*				
Brought forward ...	21,008	16,500	22,376	17,746
SUPPLIES AND SERVICES.				
Purchase of Raw Materials, Central Jails ...	30,000	1,02,000	36,000	1,15,365
" " District Jails ...	87,000		73,492	
" " Convict Camps ...	3,000		12,000	
TOTAL SUPPLIES AND SERVICES ...	1,20,000	1,02,000	1,21,492	1,15,365
CONTINGENCIES.				
Miscellaneous charges, Central Jails	1,692	9,500	1,492	10,930
" " District Jails	8,400		7,640	
" " Convict Camps	1,500		2,000	
TOTAL CONTINGENCIES ...	11,592	9,500	11,132	10,930
Total Jail Manufactures ...	1,52,600	1,28,000	1,55,000	1,44,041

20.—POLICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Special Police	1,05,000	92,000	93,000	91,987
Railway Police	1,30,000	1,27,000	1,32,000	1,26,185
TOTAL IMPERIAL ...	2,35,000	2,19,000	2,25,000	2,18,172
PROVINCIAL.				
Superintendence	1,37,000	1,29,000	1,34,000	1,29,224
District Executive Force	25,34,000	23,89,000	24,03,000	23,88,172
Municipal and Cantonment Police	5,45,000	5,42,000	5,42,000	5,34,448
Special Police	58,000	52,000	45,100	39,731
Railway Police	6,000	5,500	6,100	5,673
Cattle Pounds	15,000	16,000	16,800	16,822
Refunds	1,000	500	1,000	851
TOTAL PROVINCIAL ...	32,96,000	31,34,000	31,48,000	31,14,921
LOCAL.				
Cattle Pounds	18,500	14,000	17,200	11,887
Miscellaneous	2,500	2,600	2,500	1712
Refunds	1,000	400	300	393
TOTAL LOCAL ...	22,000	17,000	20,000	13,992
TOTAL ...	35,53,000	33,70,000	33,93,000	33,47,085

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Special Police. (a)	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		SPECIAL POLICE, IMPERIAL.				
		Establishment.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector	1,800	2,330	1,800	2,831
17	17	Deputy Inspectors	11,520	11,550	11,520	11,493
57	57	Sergeants	9,900	9,720	9,900	9,680
669	669	Constables	61,692	60,500	61,692	60,373
—	1	Clerk	600	200	...	...
		Total Establishment ...	85,512	84,300	84,912	84,377
		Allowances.				
		Command Allowances	1,200	1,200	1,800	1,200
		Travelling ditto	1,200	1,100	1,200	1,036
		Total Allowances ...	2,400	2,300	3,000	2,236
		For Revision of Kohat Force	12,000	...	...	...
		Supplies and Services.				
		Clothing (726 men)	3,630	3,600	3,630	3,938
		Contingencies.				
		Office Expenses and Miscellaneous	1,458	1,800	1,458	1,436
		TOTAL SPECIAL POLICE, IMPERIAL ...	1,05,000	92,000	93,000	91,987
		SPECIAL POLICE, PROVINCIAL.				
		Special Police	12,600	10,000	12,600	8,873
		Border Police—				
		Peshawar, Dehra Ghazi Khan and Dehra Ismail Khan Police	50,200	42,000	37,300	30,858
			62,800		49,900	
		Deduct—Amount transferred to "25—Political, Miscellaneous" (page 51)	*4,800*		*4,800*	
		TOTAL SPECIAL POLICE, PROVINCIAL ...	58,000	52,000	45,100	30,731
		Total Special Police ...	1,63,000	1,44,000	1,38,100	1,31,718

(a) The Police contingent expenditure is controlled by the Inspector General of Police, except that for Special Police, Imperial, which is under the control of the Commissioner, Peshawar Division.

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Railway Police.				
		RAILWAY POLICE, IMPERIAL.				
		NORTH-WESTERN RAILWAY.				
		Salaries.				
1	1	Assistant Inspector-General (700) ...	8,400	10,800	12,000	11,016
		Police Force.				
5	5	Inspectors	8,400	9,000	8,400	6,567
13	13	Deputy Inspectors	8,400	9,100	8,400	9,548
90	90	Sergeants	14,820	14,400	14,820	14,680
681	681	Constables	61,944	60,300	61,944	60,007
84	84	Chaukidars	7,056	...	7,056	...
		Line Establishment	252	200	252	149
		Total Police Force ...	1,00,872	93,000	1,00,872	90,951
		Allowances.				
		Good-conduct Allowance	444	440	444	392
		Travelling Allowance	1,670	3,940	1,670	4,251
		Total Allowances ...	2,114	4,380	2,114	4,643
		Supplies and Services.				
		Clothing (770 men)	3,850	3,850	3,850	3,850
		Contingencies.				
		Rents, Rates, and Taxes	1,770	1,660	1,770	1,623
		Postage Charges	233	100	233	151
		Telegram Charges	...	10	...	27
		Office Expenses and Miscellaneous	4,471	6,000	3,040	6,778
		Total Contingencies ...	6,474	7,770	5,043	8,579
		TOTAL NORTH-WESTERN RAILWAY POLICE ...	1,21,710	1,19,800	1,23,879	1,19,039
		REWARI-FEROZEPORE RAILWAY.				
		Police Force.				
1	1	Inspector	1,200	300	1,200	585
5	5	Deputy Inspectors	2,880	800	2,880	791
18	18	Sergeants	3,300	840	3,300	897
157	157	Constables	14,124	3,770	14,124	3,662
—	—	Chowkidars	...	80	...	...
		Total Police Force ...	21,504	5,790	21,504	5,935
		Allowances.				
		Good Conduct Allowance	156	24	156	13
		Travelling Allowance	3,362	300	3,362	315
		Total Allowances ...	3,518	324	3,518	328
		Supplies and Services.				
		Clothing (175 men)	875	60	875	795
		Contingencies.				
		Rents, Rates, and Taxes	174	126	360	36
		Office Expenses and Miscellaneous	1,561	900	813	52
		Total Contingencies ...	1,735	1,026	1,173	88
			27,632		27,070	
		Deduct—$\frac{7}{10}$ths debitable to Rajputana-Malwa-Railway	*19,342*		*18,949*	
		TOTAL REWARI-FEROZEPORE RAILWAY ...	8,290	7,200	8,121	7,146
		TOTAL RAILWAY POLICE, IMPERIAL ...	1,30,000	1,27,000	1,32,000	1,26,185
		RAILWAY POLICE, PROVINCIAL.				
		AMRITSAR-PATHANKOT RAILWAY.				
		Police Force.				
1	1	Deputy Inspector	480	480	480	720
4	4	Sergeants	600	600	600	600
43	43	Constables	3,864	3,880	3,864	3,836
		Total Police Force ...	4,944	4,960	4,944	5,156
		Allowances.				
		Good Conduct Allowances	24	24	24	7
		Travelling Allowances	660	130	660	237
		Total Allowances ...	684	154	684	244
		Supplies and Services.				
		Clothing (47 men)	235	235	235	235
		Contingencies.				
		Office Expenses and Miscellaneous	137	151	237	38
		TOTAL RAILWAY POLICE, PROVINCIAL ...	6,000	5,500	6,100	5,673
		Total Railway Police ...	1,36,000	1,32,500	1,38,100	1,31,858

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Provincial.				
		Superintendence.				
		Salaries.				
1	1	Inspector-General (2,250)	27,000	27,000	27,000	27,000
1	1	Personal Assistant to do. (800) ...	9,600	9,700	9,600	10,345
3	3	Deputy Inspectors-General 1 (1,500), 2 (1,200)	46,800	45,500	46,800	44,945
		Total Salaries ...	83,400	82,200	83,400	82,290
		Establishment.				
4	4	Clerks (200 and over)	11,400	11,100	11,400	13,857
24	24	„ (less than 200)	18,600	17,100	18,600	16,016
19	19	Servants	1,464	1,400	1,464	1,459
		Total Establishment ...	31,464	29,600	31,464	31,332
		Allowances.				
		Travelling Allowance of Officers	5,000	4,400	5,000	2,967
		Ditto of Establishment	2,000	500	2,000	359
		Hill Journey Allowances	4,500	1,300	4,500	1,365
		Total Allowances ...	11,500	6,200	11,500	4,691
		Contingencies.				
		Postage Charges	5,200	3,700	3,200	3,359
		Telegram Charges	450	200	450	216
		Rents, Rates, and Taxes	1,740	1,700	1,740	1,560
		Hill Journey Charges	185	100	185	19
		Office Expenses and Miscellaneous	3,061	5,300	2,061	5,757
		Total Contingencies ...	10,636	11,000	7,636	10,911
		Total Superintendence ...	1,37,000	1,29,000	1,34,000	1,29,224
		Provincial.				
		District Executive Force.				
		District Police.				
		Salaries.				
		District Superintendents—				
4	4	1st grade (1,000)	48,000	2,50,000	48,000	2,53,941
6	6	2nd „ (800)	57,600		57,600	
11	11	3rd „ (600)	79,200		79,200	
10	10	4th „ (500)	60,000		60,000	
		Assistant District Superintendents—				
4	4	1st class, 1st grade (450) ...	21,600	75,000	21,600	72,004
6	6	„ 2nd „ (350) ...	25,200		25,200	
8	8	„ 3rd „ (250) ...	24,000		24,000	
2	2	2nd class, 1st „ (400), (450) ...	10,200		10,200	
2	2	„ 2nd „ (300) ...	7,200		7,200	
2	2	„ 3rd „ (200) ...	4,800		4,800	
		Total Salaries ...	3,37,800	3,25,000	3,37,800	3,25,945
		Police Force.				
		Inspectors—				
12	12	1st grade (200)	27,600	73,200	27,600	75,740
12	12	2nd „ (150)	21,600		21,600	
21	21	3rd „ (100)	25,200		25,200	
		Deputy Inspectors—				
93	93	1st grade (80)	89,280	3,33,600	89,280	3,29,619
175	176	2nd „ (60)	1,26,720		1,26,000	
260	261	3rd „ (40)	1,25,280		1,24,800	
		Sergeants—				
263	263	1st grade (25)	78,900	3,01,300	78,900	3,04,756
652	657	2nd „ (15)	1,18,260		1,17,360	
964	965	3rd „ (10)	1,15,680		1,15,680	
360	360	Mounted Constables (20)	86,400	85,100	86,400	85,265
		Foot Constables—				
10,967	11,039	1st grade (7)	9,26,268	9,03,300	9,21,228	9,01,730
			17,41,188		17,34,048	
		Deduct—Probable Savings ...	30,100		30,100	
		Total Police Force ...	17,11,088	16,96,500	17,03,948	16,97,110
		Allowances.				
		City Allowances, &c.	8,400	8,100	8,400	8,821
		Local Allowances of Officers	6,000	200	6,000	457
		Good Conduct Allowances	27,204	24,500	27,072	23,376
		Allowance to Zaildars	1,275	1,100	1,275	1,100
		Carried over ...	42,879	33,900	42,747	33,754
			20,48,888	20,21,500	20,41,748	20,23,[illegible]

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
District Executive Force—*continued.*				
District Police—Brought forward ...	20,48,888	20,21,500	20,41,748	20,23,055
Allowances—Brought forward ...	42,879	33,900	42,747	33,754
Personal Allowances to Police Force	324	300	948	399
Local Allowance to Simla Police	2,634	2,400	2,394	1,774
Travelling Allowance of Officers	45,500	55,000	45,500	38,279
Ditto of Establishment				15,814
Total Allowances ...	91,337	91,600	91,589	90,020
Supplies and Services.				
Clothing (13,277 men)	66,385	81,000	66,065	67,721
Arms and Accoutrements (including Ordnance Stores)	77,835	15,000	27,768	18,043
Handcuffs, Beds, Boxes, &c.	7,704	4,700	7,700	4,873
Carriage of Constabulary, Escorts, &c.	22,400	33,400	22,400	31,646
Rewards	11,266	9,000	11,266	9,903
Total Supplies and Services ...	1,85,590	1,43,100	1,35,199	1,32,186
Contingencies.				
Rents, Rates, and Taxes	3,906	2,500	3,588	1,222
Postage Charges	18,593	24,000	18,394	22,566
Telegram Charges	3,547	3,800	3,547	3,183
Office Expenses and Miscellaneous	22,504	21,500	22,676	21,963
Total Contingencies ...	48,550	51,800	48,205	48,934
Total District Police ...	23,74,365	23,08,000	23,16,741	22,94,195
Police Reserve	60,000	...	...	...
Other Police.				
Ferry Police	9,487	9,500	9,421	5,301
River Police	2,991	2,500	2,991	2,515
Punitive Police	30,000	19,000	20,000	16,423
Chaukidars	1,000	1,700	1,000	2,389
Povindah Police...	4,880	4,400	4,680	4,007
Simla Guards	4,468	4,500	4,468	3,840
Nowshera Cantonment Police ...	...	1,900	1,128	2,148
Chenawan Jail Guard (Gujranwala) ..	9,778	9,300	9,778	8,448
Police supplied to the P. W. Department	31,259	20,600	27,309	41,933
Servants	4,476	4,100	4,188	4,013
Police on the N.-W. Frontier Road ...	1,296	1,800	1,296	1,741
Do. supplied to Private persons ..	...	1,700	...	1,219
Total Other Police ...	99,635	81,000	86,259	93,977
Total District Executive Force ...	**25,34,000**	**23,89,000**	**24,03,000**	**23,88,172**
Provincial.				
Municipal and Cantonment Police.				
Municipal Police.				
Establishment.				
Inspectors	15,000	15,000	15,000	15,000
Deputy Inspectors	17,040	16,600	16,560	15,600
Sergeants	64,140	64,200	64,260	63,260
Constables	3,22,584	3,21,400	3,21,348	3,10,369
Line Establishment	1,944	1,900	1,944	1,992
Chowkidars	...	...	...	5,772
Total Establishment ...	4,20,708	4,19,100	4,19,112	4,11,993
Allowances.				
Good Conduct Allowances	4,452	4,400	4,392	4,340
Local Allowances	984	1,000	984	902
Total Allowances ...	5,436	5,400	5,376	5,242
Supplies and Services.				
Clothing	21,918	21,900	21,951	21,587
Arms and Accoutrements	1,897	1,900	1,880	3,393
Handcuffs, Beds, Boxes, &c.	2,763	2,800	2,810	1,503
Rewards	858	800	838	841
Total Supplies and Services ...	27,436	27,400	27,479	27,324
Contingencies.				
Rents, Rates, and Taxes	679	700	679	654
Telegram Charges	1,122	1,100	1,122	1,123
Office Expenses and Miscellaneous	8,469	9,200	9,164	9,068
Total Contingencies. ...	10,270	11,000	10,965	10,845
Total Municipal Police	4,63,850	4,62,900	4,62,932	4,55,404
Carried over ...	4,63,850	4,62,900	4,62,932	4,55,404

Numbers. 1889-90.	Numbers. 1890-91.	
106	106	Ferry Police
28	28	River Police
—	—	Punitive Police
—	—	Chaukidars
17	17	Povindah Police
31	31	Simla Guards
11	—	Nowshera Cantonment Police
—	—	Chenawan Jail Guard (Gujranwala)
—	—	Police supplied to the P. W. Department
—	—	Servants
—	—	Police on the N.-W. Frontier Road
—	—	Do. supplied to Private persons
7	7	Inspectors
30	31	Deputy Inspectors
430	429	Sergeants
3,990	3,978	Constables
		Line Establishment
		Chowkidars

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Municipal and Cantonment Police—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	4,63,850	4,62,900	4,62,932	4,55,404
		CANTONMENT POLICE.				
		Establishment.				
5	5	Inspectors	6,600	6,600	6,600	6,600
5	5	Deputy Inspectors	3,600	3,600	3,600	3,600
70	72	Sergeants	10,920	10,600	10,560	10,570
633	646	Constables	52,332	50,700	50,736	50,579
		Line Establishment	180	200	180	180
		Total Establishment. ...	73,632	71,700	71,676	71,529
		Allowances.				
		Good-Conduct Allowances	480	400	408	408
		Local Allowances	84	...	24	26
		Total Allowances. ...	564	400	432	434
		Supplies and Services.				
		Clothing (724 men)	3,620	3,500	3,515	3,482
		Arms and Accoutrements	274	300	264	434
		Handcuffs, Beds, Boxes, &c.	402	300	386	222
		Rewards	143	200	189	169
		Total Supplies and Services ...	4,439	4,300	4,354	4,307
		Contingencies.				
		Rents, Rates, and Taxes	1,218	1,500	1,458	1,458
		Office Expenses and Miscellaneous	1,297	1,200	1,148	1,316
		Total Contingencies ...	2,515	2,700	2,606	2,774
		TOTAL CANTONMENT POLICE ...	81,150	79,100	79,068	79,044
		Total Municipal and Cantonment Police ...	5,45,000	5,42,000	5,42,000	5,34,448
		Cattle Pounds. (*a*)				
		CATTLE POUNDS, PROVINCIAL.				
466	438	Pound-keepers	14,666	15,600	16,314	16,672
		Contingent Charges	323	400	475	139
		Payments to Municipalities on account of transferred properties	11		11	11
		TOTAL CATTLE POUNDS, PROVINCIAL ...	15,000	16,000	16,800	16,822
		CATTLE POUNDS, LOCAL.				
389	429	Pound-keepers	15,000	12,500	12,700	11,084
		Contingent Charges	3,500	1,500	4,500	803
		TOTAL CATTLE POUNDS, LOCAL ...	18,500	14,000	17,200	11,887
		Total Cattle Pounds ...	33,500	30,000	34,000	28,709

(*a*) The contingent expenditure is controlled by the Commissioners of Divisions.

22.—EDUCATION. (*b*)

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
University	29,260	29,260	29,260	29,260
Direction	47,300	47,000	41,000	44,098
Inspection	1,46,000	1,32,000	1,39,000	1,21,884
Government Colleges, General	57,400	57,000	54,900	48,443
Government Schools, General	1,74,200	1,72,000	1,64,800	1,67,731
Government Schools, Special	86,700	76,000	77,600	68,127
Grants-in-aid	1,88,400	2,00,000	2,40,000	2,30,862
Scholarships	34,000	18,000	20,600	17,522
Miscellaneous	12,840	11,500	24,840	16,066
Refunds	...	240	1,000	...
TOTAL PROVINCIAL ...	7,77,000	7,43,000	7,93,000	7,43,993
LOCAL.				
University	3,300	3,300	3,900	3,321
Inspection	15,000	14,000	14,200	13,480
Government Schools, General	3,93,400	3,80,000	3,78,100	3,60,287
Government Schools, Special	600	400	1,400	318
Grants-in-aid	82,100	70,000	71,800	67,952
Scholarships	57,900	39 300	58,700	42,095
Miscellaneous	12,700	7,000	12,700	5,773
Refunds	...	...	200	...
TOTAL LOCAL ...	5,70,000	5,14,000	5,41,000	4,93,226
TOTAL ...	13,47,000	12,57,000	13,34,000	12,37,219

(*b*) The Provincial contingent expenditure is controlled by the Director of Public Instruction.

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		University.				
		PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
		Grants to the University	21,000	21,000	21,000	21,000
		„ for salaries of Assistant Professors of Arabic and Sanscrit transferred to the Oriental College ...	2,760	2,760	2,760	2,760
		„ for conducting Middle School Examination ...	5,000	5,000	5,000	5,000
		„ for Khilats, &c., bestowed at the University Convocation	500	500	500	500
		TOTAL UNIVERSITY, PROVINCIAL ...	29,260	29,260	29,260	29,260
		TOTAL UNIVERSITY, LOCAL ...	3,300	3,300	3,900	3,321
		Total University .	32,560	32,560	33,160	32,581
		Direction.				
		Salaries.				
1	1	Director of Public Instruction (2,000) ...	24,000	24,000	24,000	28,327
		Establishment.				
1	1	Clerk (250)	3,000	3,000	3,000	3,000
9	9	Clerks and Moonshees (less than 200) ...	7,560	7,670	7,560	7,116
13	13	Servants	954	940	954	954
3	3	Temporary Establishment	55	660	110	660
		Registration Department—				
	1	Registrar, Education Department ...	3,600	6,000	(a)	(a)
	5	Clerks (less than 200)	2,100			
	4	Servants	288			
		Office expenses and miscellaneous ...	370			
		Total Establishment ...	17,927	18,270	11,624	11,730
		Allowances.				
		Travelling Allowance of Officer	1,000	900	1,000	561
		Ditto of Establishment	500	500	500	13
		Total Allowances ...	1,500	1,400	1,500	574
		Contingencies.				
		Hot and Cold Weather Charges	330	550	330	278
		Carriage of Stationery	100		100	111
		Repairs of Furniture ... ... Class A...	40		40	58
		Cloth for Records	10		10	4
		Country Stationery	70		70	87
		Office Expenses and Miscellaneous ... Class B...	1,323	830	1,326	1,100
		Postage Charges ... ... Class C...	1,800	1,800	1,800	1,734
		Telegram Charges	200	150	200	95
		Total Contingencies ...	3,873	3,330	3,876	3,467
		Total Direction ...	47,300	47,000	41,000	44,098
		Inspection.				
		INSPECTION, PROVINCIAL.				
		Salaries.				
4	4	Inspectors of Schools (1,250), (1,000), (950), (633 5-4)	46,000	38,800	44,367	29,450
...	1	Inspectress of Female Schools (250) ...	3,000	...	...	...
7	7	Assistant Inspectors (350), (300), (250), 3 (225), (200)	21,300	21,100	21,000	22,964
29	29	District Inspectors (less than 200) ...	43,680	42,500	42,480	40,412
		Total Salaries ..	1,13,980	1,02,400	1,07,847	92,826
		Establishment.				
15	16	Clerks and Munshis	6,840	6,600	6,360	6,317
20	22	Servants	1,356	1,300	1,212	1,247
...	7	Temporary Establishment	690	500	...	...
		Total Establishment ...	8,886	8,400	7,572	7,564
		Allowances.				
		Travelling Allowance of Officers	12,140	11,200	11,700	11,270
		Ditto of Establishment	6,590	6,400	6,270	6,125
		Total Allowances ...	18,730	17,600	17,970	17,395
		Contingencies.				
		Repair of Furniture	...	...	...	108
		Hot and Cold Weather Charges	...	...	...	147
		Carriage of Stationery ... ... Class A...	422	400	422	25
		Cloth for Records	...	...	...	4
		Country Stationery	...	...	...	115
		Office Expenses and Miscellaneous ... Class B...	2,647	2,000	4,331	2,521
		Rents, Rates, and Taxes	180	100	48	48
		Postage Charges ... ... Class C...	1,085	1,000	750	1,059
		Telegram Charges	70	100	60	72
		Total Contingencies ...	4,404	3,600	5,611	4,099
		TOTAL INSPECTION, PROVINCIAL ...	1,46,000	1,32,000	1,39,000	1,21,884
		Carried over	1,46,000	1,32,000	1,39,000	1,21,884

(a) Included under "22 Education—Miscellaneous—Government Educational Press—Provincial."—See page 567

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Inspection—*continued.* Brought forward ...	1,46,000	1,32,000	1,39,000	1,21,884
		INSPECTION, LOCAL.				
		Salaries.				
2	1	Deputy Inspectors of Schools (60) ...	720	1,300	1,200	1,377
5	7	Chief School Mohurirs	2,040	...	1,380	...
		Total Salaries ...	2,760	1,300	2,580	1,377
		Establishment.				
37	41	Clerks and Munshis	8,690	9,600	8,664	9,634
27	33	Servants	2,080	1,800	1,632	1,469
		Total Establishment ...	10,770	11,400	10,296	11,103
		Allowances.				
		Travelling Allowance of Officers	230	...	60	
		Ditto of Establishment	...	...	96	
		Total Allowances ...	230	...	156	
		Contingencies.				
		Hot and Cold Weather Charges	170	...	171	
		Cloth for Records	20	...	15	
		Country Stationery	270	...	255	
		Office Expenses and Miscellaneous	780	1,300	727	1,000
		Total Contingencies ...	1,240	1,300	1,168	1,000
		TOTAL INSPECTION, LOCAL ...	15,000	14,000	14,200	13,480
		Total Inspection ...	1,61,000	1,46,000	1,53,200	1,35,364
		Government Colleges, General.				
		Salaries.				
1	1	Principal (1,150)	13,800	14,200	13,800	10,762
7	7	Professors and Assistants, 3 (600), 1 (500), 1 (350), 1 (250), 1 (200)	37,200	35,300	34,500	31,299
		Total Salaries ...	51,000	49,500	48,300	42,061
		Establishment.				
2	2	Librarians	1,200	1,200	900	857
10	10	Servants	624	600	624	520
		Total Establishment ...	1,824	1,800	1,524	1,377
		Allowances.				
		Allowance to Superintendent of Boarding-house (10) ..	180	200	180	170
		Travelling Allowance	...	...	...	43
		Total Allowances ...	180	200	180	213
		Supplies and Services.				
		Purchase of Furniture and Apparatus	2,500	3,500	3,000	2,277
		Contingencies.				
		Repair of Furniture ... ... (Class A)	40	342	40	27
		Hot and Cold Weather Charges ... (Class A)	200		200	104
		Country Stationery ... ... (Class A)	100		100	95
		Miscellaneous petty Items ... ... (Class A)	2		2	...
		Office Expenses and Miscellaneous Do. B ...	511	638	521	1,275
		Rents, Rates, and Taxes ... ... (Do. C)	1,018	1,000	1,008	1,000
		Postage Charges ... ... (Do. C)	20	20	20	13
		Telegram Charges ... ... (Do. C)	5	...	5	1
		Total Contingencies ...	1,896	2,000	1,896	2,515
		Total Govt. Colleges, General ...	57,400	57,000	54,900	48,443
		Government Schools, General.				
		SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR)—PROVINCIAL.				
		Establishment.				
22	23	Masters	11,580	11,700	10,956	13,747
4	4	Servants	240	200	240	285
		Total Establishment ...	11,820	11,900	11,196	14,032
		Allowances.				
		Travelling Allowance of Establishment	...	...	...	31
		Contingencies.				
		Office Expenses and Miscellaneous	264	100	248	312
		TOTAL SECONDARY SCHOOLS FOR BOYS, &c. ...	12,084	12,000	11,444	14,375
		PAYMENTS IN SUPPORT OF MUNICIPAL OR LOCAL SECONDARY SCHOOLS, PROVINCIAL	1,62,116	1,60,000	1,53,356	1,53,356
		Carried over ...	1,74,200	1,72,000	1,64,800	1,67,731

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, General—*contd.*				
		Brought forward ...	1,74,200	1,72,000	1,64,800	1,67,731
		SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR)—LOCAL.				
		Establishment.				
409	420	Masters	68,764	63,400	62,078	58,391
100	117	Servants	4,485	3,200	3,894	2,302
		Total Establishment ...	73,249	66,600	65,972	60,693
		Allowances.				
		Travelling Allowance of Establishments	20	...	...	2
		Supplies and Services.				
		Prizes	314	300	300	260
		Grants to Libraries	30	200	1,050	6
		Total Supplies and Services ...	344	500	1,350	206
		Contingencies.				
		Postage Charges	135	100	300	90
		Rents, Rates, and Taxes	279	600	682	633
		Office Expenses and Miscellaneous	7,003	10,200	5,476	10,041
		Total Contingencies ...	7,417	10,900	6,458	10,764
		TOTAL SECONDARY SCHOOLS, &c., LOCAL ...	81,030	78,000	73,780	71,725
		PRIMARY SCHOOLS FOR BOYS AND GIRLS—LOCAL.				
		Establishment.				
2,624	2,609	Masters	2,88,501	2,69,300	2,76,935	2,58,038
16	59	Servants	1,116	3,100	2,814	2,394
10	3	Temporary Establishment	336	...	372	...
		Total Establishment ...	2,89,953	2,72,400	2,80,121	2,60,432
		Allowances.				
		Travelling Allowance of Establishment	140	100	90	8
		Supplies and Services.				
		Purchase of Furniture and Apparatus	9,119	2,000	6,365	...
		Prizes	945	500	941	595
		Grants to Libraries	608	900	1,322	181
		Total Supplies and Services ...	10,672	3,400	8,628	776
		Contingencies.				
		Postage Charges	566	400	671	543
		Rents, Rates, and Taxes	1,094	900	1,064	699
		Office Expenses and Miscellaneous	14,945	24,800	13,746	26,104
		Total Contingencies ...	16,605	26,100	15,481	27,346
		TOTAL PRIMARY SCHOOLS, LOCAL ...	3,17,370	3,02,000	3,04,320	2,88,562
		TOTAL PROVINCIAL SUB-HEADS ...	1,74,200	1,72,000	1,64,800	1,67,731
		TOTAL LOCAL SUB-HEADS	3,98,400	3,80,000	3,78,100	3,60,287
		Total Government Schools, General ...	5,72,600	5,52,000	5,42,900	5,28,018
		Government Schools, Special.				
		TRAINING SCHOOLS—PROVINCIAL.				
		Salaries.				
1	1	Principal, Training College (420) ...	5,040	4,700	4,800	3,997
1	1	Assistant Superintendent, Training College (250)	3,000	2,400	3,000	2,466
		Masters	...	200	...	...
21	28	" (less than 200)	19,596	18,700	18,276	18,389
		Total Salaries ...	27,636	26,000	26,076	24,852
		Establishment.				
41	42	Servants	2,856	2,600	2,436	2,323
		Allowances.				
		Travelling Allowance of Establishment	50	200	50	103
		Allowance for Medical Attendance, &c.	960	500	960	380
		Total Allowances ...	1,010	700	1,010	483
		Supplies and Services.				
		Purchase of furniture and apparatus	500	200	500	194
		Stipends	27,125	23,000	27,125	23,173
		Grants for libraries	380	100	380	108
		Total Supplies and Services ...	28,005	23,300	28,005	23,475
		Carried over ...	59,507	52,600	57,527	51,133

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Government Schools, Special—*contd.*	Rs.	Rs.	Rs.	Rs.
TRAINING SCHOOLS—PROVINCIAL—*contd.*				
Brought forward ...	59,307	52,600	57,527	51,133
Contingencies.				
Postage charges	150	150	150	143
Rents, Rates, and Taxes	1,800	600	600	600
Telegram charges	120	50	...	4
Office expenses and miscellaneous	1,030	900	843	1,166
Total Contingencies ...	3,100	1,700	1,593	1,913
TOTAL TRAINING SCHOOLS, PROVINCIAL ..	62,607	54,300	59,120	53,046
SCHOOL OF ART, PROVINCIAL.				
Salaries.				
Principal (900) ... ... (Numbers: 1890-90. 1; 1890-91. 1)	10,800	10,800	10,800	10,800
Assistant (400) ... ... (Numbers: 1890-90. 1; 1890-91. 1)	4,800	...	4,800	...
Masters ... ... (Numbers: 1890-90. 3; 1890-91. 13)	5,820	3,600	1,320	1,368
Total Salaries ...	21,420	14,400	16,920	12,168
Establishment.				
Clerk ... ... (Numbers: 1890-90. 1; 1890-91. 1)	1,020	900	900	947
Servants ... ... (Numbers: 1890-90. 4; 1890-91. 8)	468	300	252	252
Total Establishment ...	1,488	1,200	1,152	1,199
Allowances.				
Travelling Allowance	...	200	...	260
Supplies and Services.				
Stipends	500	1,500	...	1,046
Contingencies.				
Postage charges	60	60	60	42
Telegram charges	...	...	...	4
Office expenses and miscellaneous	625	640	348	362
Total Contingencies ...	685	700	408	408
Railway Technical School	...	3,700	...	...
TOTAL SCHOOL OF ART, PROVINCIAL ...	24,093	21,700	18,480	15,081
TRAINING SCHOOL AND SCHOOL OF ART, LOCAL.				
Establishment.				
Master ... ... (Numbers: 1889-90. 1; 1890-91. 1)	204	200	180	180
Supplies and Services.				
Stipends	350	200	1,195	137
Contingencies.				
Office expenses and miscellaneous	46	...	25	1
TOTAL TRAINING SCHOOL AND SCHOOL OF ART, LOCAL	600	400	1,400	318
TOTAL PROVINCIAL SUB-HEADS ...	86,700	76,000	77,600	68,127
TOTAL LOCAL SUB-HEADS ..	600	400	1,400	318
Total Government Schools, Special ...	87,300	76,400	79,000	68,445
Grants-in-Aid.				
GRANTS-IN-AID—PROVINCIAL.				
TO COLLEGES AND SCHOOLS.				
St. Stephen's College, Delhi, and Mission College, Lahore	9,000	9,000	9,000	9,000
Secondary Schools for Boys and Girls	1,12,866	1,21,000	1,25,588	85,115
Primary Schools	19,222	20,000	30,792	31,296
Training Schools	10,120	...	6,300	5,051
Private Schools	...	...	...	37,809
Towards buildings, paid from Educational Budget reserve	9,000	20,000	38,246	38,800
Library Grants	...	...	...	5,600
For Scholarships	...	...	...	1,984
Miscellaneous Grants	18,192	20,000	20,074	16,207
Reserve	10,000	10,000	10,000	...
TOTAL GRANTS-IN-AID, PROVINCIAL ...	1,88,400	2,00,000	2,40,000	2,30,862
Carried over ...	1,88,400	2,00,000	2,40,000	2,30,862

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Grants-in-Aid—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward ...	1,88,400	2,00,000	2,40,000	2,30,862
GRANTS-IN-AID—LOCAL.				
TO COLLEGES AND SCHOOLS.				
St. Stephen's College, Delhi	...	...	2,882	...
Secondary Schools for Boys and Girls	45,500	42,000	39,004	40,365
Primary Schools	20,519	14,000	16,281	14,078
Training Schools...	...	...	...	45
Private Schools	10,511	7,000	8,644	4,448
To Special Schools (other than Training Schools) ...	240	...	767	220
Towards buildings paid from Educational Budget reserve	...	2,000	...	1,000
Grants for the purchase of furniture and apparatus ...	200	...	300	...
Payments by results	450	...	566	...
Library Grants	1,050	1,000	50	587
For Scholarships...	2,714	3,000	2,472	5,117
Miscellaneous	916	1,000	834	2,092
TOTAL GRANTS-IN-AID, LOCAL ...	82,100	70,000	71,800	67,052
Total Grants-in-Aid ...	2,70,500	2,70,000	3,11,800	2,98,814
Scholarships.				
SCHOLARSHIPS, PROVINCIAL.				
Jubilee Scholarships	8,160		...	4,902
In Colleges	9,480		12,168	7,649
In Secondary Schools	3,624		6,832	638
In Primary Schools	12,000		...	3,557
Training Schools	...		1,600	...
Special Schools (other than Training Schools) ...	1,636		...	776
TOTAL SCHOLARSHIPS, PROVINCIAL ...	34,900	18,000	20,600	17,522
SCHOLARSHIPS, LOCAL.				
Jubilee Scholarships	180	...	...	170
In Colleges	1,396	1,200	2,490	29
In Secondary Schools	46,162	35,000	49,868	38,779
In Primary Schools	4,900	1,000	1,120	885
Training Schools	...	...	1,164	213
Special Schools (other than Training Schools) ..	5,262	2,100	4,058	2,019
TOTAL SCHOLARSHIPS, LOCAL ...	57,900	39,300	58,700	42,095
Total Scholarships ...	92,800	57,300	79,300	59,617
Miscellaneous.				
GOVERNMENT EDUCATIONAL PRESS—PROVL. (a) *Establishment.*				
Numbers. 1889-90. 1890-91.				
1 Registrar (300)	...	...	3,600	2,478
2 Registration staff	...	...	1,200	...
3 Examiners	...	...	900	900
4 Servants and others	...	...	288	287
Total Establishment ...	...		5,988	3,665
Contingencies.				
Postage charges	...	...	100	95
Office expenses and miscellaneous	...	...	270	420
Total Contingencies ...	...	...	370	515
TOTAL GOVERNMENT EDUCATIONAL PRESS, PROVINCIAL ...	...	...	6,358	4,180
MISCELLANEOUS—PROVINCIAL.				
Registration of books	...	...	...	1,080
Grants for encouragement of literature	2,000	1,500	2,000	1,397
Endowed Schools	7,000	7,000	7,000	6,738
Miscellaneous	3,840	3,000	4,482	2,671
Grants for Technical Education	...	...	5,000	...
TOTAL MISCELLANEOUS, PROVINCIAL ...	12,840	11,500	18,482	11,886
MISCELLANEOUS—LOCAL.				
Khillats and Rewards	1,420	1,000	1,150	963
Grants for encouragement of literature	1,046	1,000	1,526	773
Miscellaneous	10,234	5,000	10,024	4,037
TOTAL MISCELLANEOUS—LOCAL ...	12,700	7,000	12,700	5,773
TOTAL PROVINCIAL SUB-HEADS ...	12,840	11,500	24,840	16,066
TOTAL LOCAL SUB-HEADS ...	12,700	7,000	12,700	5,773
Total Miscellaneous ...	25,540	18,500	37,540	21,839

(a) Transferred to "22 Education—Direction"—See page 39.

23.—ECCLESIASTICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments	2,48,908	2,38,000	2,21,912	2,35,159
Cemetery Establishment	5,160	5,400	5,088	5,502
Miscellaneous Ecclesiastical Charges	7,932	8,600	...	1,030
TOTAL ...	2,62,000	2,52,000	2,27,000	2,41,691

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Ecclesiastical Establishments.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		CHURCH OF ENGLAND. (a)				
		Salaries.	Rs.	Rs.	Rs.	Rs.
9	11	Chaplains	1,08,000	1,03,600	88,800	1,05,845
13	13	Junior Chaplains	78,000	71,900	78,000	72,688
3	5	Ministers of the Additional Clergy Society and others	7,200	4,700	6,000	3,711
2	2	Chaplains, Railway Churches, Lahore and Rawalpindi	2,400	2,300	2,400	1,101
		Total Salaries ...	1,95,600	1,82,500	1,75,200	1,83,345
		Establishment.				
106	97	Church Establishments	7,140	7,150	7,572	7,015
		Allowances.				
		Travelling and Visitation Allowances	13,000	13,500	14,000	12,933
		Conveyance Allowances	3,600	3,600	3,600	3,812
		House-rent Allowance (at Simla and Abbottabad) ...	1,100	1,100	1,100	1,100
		Total Allowances ...	17,700	18,200	18,700	17,845
		Contingencies.				
		Postage charges	260	290	250	242
		Telegram charges	100	100	100	89
		Office expenses and miscellaneous	5,338	4,660	6,090	4,983
		Total Contingencies ...	5,698	5,050	6,440	5,314
		TOTAL CHURCH OF ENGLAND ...	2,26,138	2,12,900	2,07,912	2,13,519
		CHURCH OF SCOTLAND.				
		Salaries.				
1	1	Chaplain	9,600	9,300	6,000	7,715
		Establishment.				
5	5	Church Establishments	396	120	396	107
		Allowances.				
		Travelling Allowance	850	1,500	500	293
		Capitation Allowance	10,000	10,480	5,000	11,366
		Total Allowances ...	10,850	11,980	5,500	11,659
		Contingencies.				
		Miscellaneous	124	100	104	159
		TOTAL CHURCH OF SCOTLAND ...	20,970	21,500	12,000	19,640
		CHURCH OF ROME.				
		Miscellaneous	1,800	3,600	2,000	2,000
		Total Ecclesiastical Establishments ...	2,48,908	2,38,000	2,21,912	2,35,159
		Cemetery Establishment.				
87	83	Chowkidars, Gardeners, &c.	5,160	5,400	5,088	5,502
		Miscellaneous Ecclesiastical Charges.				
		Allowance for Statistical Returns	2,000	2,000	...	...
		Other Miscellaneous Charges	5,932	6,600	...	1,030
		Total Miscellaneous Ecclesiastical Charges .	7,932	8,600	...	1,030

(a) The Estimates are furnished by the Registrar of the Diocese.

24.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	3,03,000	3,01,000	3,38,610	3,10,951
Hospitals and Dispensaries	51,600	48,400	51,170	52,845
Sanitation and Vaccination	51,000	51,000	52,300	45,193
Medical School and College	1,01,500	95,800	92,700	94,574
Lunatic Asylum	33,800	33,600	34,000	33,833
Chemical Examiner	1,020	1,000	1,020	1,187
Refunds	80	200	200	...
TOTAL PROVINCIAL ...	5,42,000	5,31,000	5,70,000	5,38,583
Carried over ...	5,42,000	5,31,000	5,70,000	5,38,583

24.—MEDICAL—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	5,42,000	5,31,000	5,70,000	5,38,583
Local.				
Medical Establishment	11,200	10,000	11,500	12,100
Hospitals and Dispensaries	2,32,100	2,13,000	2,28,300	2,10,134
Sanitation and Vaccination	60,900	61,000	59,200	57,767
Medical School and College	5,900	3,200	6,000	2,806
Lunatic Asylum	900	800	...	364
Refunds	...	...	...	10
Total Local ...	3,11,000	2,88,000	3,05,000	2,83,181
TOTAL ...	8,53,000	8,19,000	8,75,000	8,21,764

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Medical Establishment.	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Superintendence, Provincial. (a)				
		Salaries.				
1	1	Inspector-General of Civil Hospitals (2,000)	24,000	22,520	24,000	29,927
		Establishment.				
1	1	Clerk (200 and over)	3,000	2,930	2,900	2,935
5	5	Clerks (less than 200)	3,660	3,740	3,660	3,604
8	8	Servants	504	510	504	501
		Temporary Establishment	60	60	60	90
		Total Establishment ...	7,224	7,240	7,124	7,130
		Allowances.				
		Travelling Allowance of Officers	600	600	600	604
		Travelling Allowance of Establishment	50	50	50	58
		Hill journey Allowances	550	740	550	233
		Total Allowances ...	1,200	1,390	1,200	895
		Contingencies.				
		Postage charges	750	730	700	717
		Telegram charges	200	280	200	180
		Office expenses and miscellaneous	600	340	600	448
		Hill journey charges	50	10	50	19
		Total Contingencies ...	1,600	1,360	1,550	1,364
		Total Superintendence, Provincial ...	34,024	32,510	33,874	39,316
		District Medical Officers, Provincial.				
		Salaries.				
1	...	Surgeon-Major and Surgeon (1,093)	...	1,37,500	13,116	1,38,620
3	3	" " (1,050)	37,800		37,800	
—	...	" " (1,000)	...		...	
1	1	" " (850)	10,200		10,200	
1	1	" " (800)	9,600		9,600	
3	4	" " (750)	36,000		27,000	
10	6	" " (550)	39,600		66,000	
1	...	" " (400)	...		4,800	
2	1	" " (386-10-0)	4,640		9,280	
—	...	" " (300)	...		...	
4	1	Uncovenanted Officers (700)	8,400	32,050	33,600	45,488
1	1	" " (550)	6,600		6,600	
—	...	" " (450)	...		...	
1	4	" " (350)	16,800		4,200	
17	30	Assistant Surgeons ...	51,562	52,500	34,200	41,251
9	10	Allowances to Regimental Officers for Civil duty (b)	11,400	11,300	10,800	11,120
5	4	Allowances to Regimental Officers for charge of sub-divisions	1,440	1,720	2,400	2,193
44	45	Hospital Assistants	9,500	9,000	10,000	7,707
		Total Salaries ...	2,43,542	2,44,070	2,79,596	2,46,379
		Establishment.				
7	7	Compounders and Dressers	672	650	672	542
1	1	Clerk	300	304	300	301
4	4	Servants	216	216	216	218
		Total Establishment ...	1,188	1,170	1,188	1,061
		Carried over ...	2,44,730	2,45,240	2,80,784	2,47,440
			34,024	32,510	33,874	39,316

(a) The Expenditure is controlled by the Inspector-General of Civil Hospitals.

(b) Granted to Regimental Medical Officers when in charge of civil medical duties in addition to their own pay.

24.—MEDICAL—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Medical Establishment—*continued.*				
		Brought forward ...	34,024	32,510	33,874	39,316
		DISTRICT MEDICAL OFFICERS, PROVINCIAL—*contd.*				
		Brought forward ...	2,44,730	2,45,240	2,80,784	2,47,440
		Allowances.				
		Travelling Allowance of Officers	16,000	14,560	16,000	15,854
		Ditto of Establishment	2,500	2,610	2,500	3,201
		Total Allowances ...	18,500	17,170	18,500	19,055
		Supplies and Services.				
		Country medicines	200	170	200	168
		English medicines supplied by Military Department ...	4,000	4,010	3,510	3,827
		Total Supplies and Services ...	4,200	4,180	3,710	3,995
		Contingencies.				
		Postage charges	900	890	1,000	791
		Telegram charges	50	50	50	8
		Office expenses and miscellaneous	596	960	692	346
		Total Contingencies ...	1,546	1,900	1,742	1,145
		TOTAL DISTRICT MEDICAL OFFICERS, PROVINCIAL ...	2,68,976	2,68,490	3,04,736	2,71,635
		DISTRICT MEDICAL OFFICERS, LOCAL.				
		Salaries.				
1	1	Assistant Surgeon (100)	1,200	1,300	1,200	1,138
34	2	Hospital Assistants 1 (75), 1 (55) ...	1,560	1,500	5,112	5,887
		Total Salaries ...	2,760	2,800	6,312	7,025
		Establishment.				
6	6	Compounders and Dressers	576	500	552	655
11	11	Servants	732	600	732	889
...	33	Native Hakims	3,684	3,700	...	...
		Total Establishment ...	4,992	4,800	1,284	1,544
		Supplies and Services.				
		Country Medicines	230	200	880	22
		English Medicines	955	1,000	1,455	704
		Total Supplies and Services ...	1,185	1,200	2,335	726
		Contingencies.				
		Office expenses and miscellaneous	2,263	1,200	1,569	2,805
		TOTAL DISTRICT MEDICAL OFFICERS, LOCAL ...	11,200	10,000	11,500	12,100
		TOTAL PROVINCIAL SUB-HEADS ...	3,03,000	3,01,000	3,38,610	3,10,951
		TOTAL LOCAL SUB-HEADS ...	11,200	10,000	11,500	12,100
		Total Medical Establishment ...	3,14,200	3,11,000	3,50,110	3,23,051
		Hospitals and Dispensaries.				
		MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL.(a)				
		Salaries.				
3	3	Assistant Surgeons, 1 (100), 1 (75), 1 (50)	2,700	2,360	2,700	4,335
1	1	Superintendent (100)	1,200	500	720	600
36	34	Hospital Assistants (below R200) ...	10,770	11,060	12,630	11,584
		Total Salaries ...	14,670	13,920	16,050	16,519
		Establishment.				
39	37	Compounders and Dressers	3,876	4,020	4,152	4,155
132	129	Servants	7,384	7,410	7,408	7,490
		For revision of Mayo Hospital Dispensary	2,500	...	...	...
		Total Establishment ...	13,760	11,430	11,560	11,645
		Allowances.				
		Travelling Allowance of Officers	50	...	50	...
		Ditto of Establishment	450	380	450	440
		Total Allowances ...	500	380	500	440
		Carried over ...	28,930	25,730	28,110	28,604

(a) Contingent Expenditure is under the control of Commissioners.

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888 89.
Hospitals and Dispensaries—*contd.*	Rs.	Rs.	Rs.	Rs.
MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL—*contd.*				
Brought forward ...	28,930	25,730	28,110	28,604
Supplies and Services.				
Diet of patients	4,500	4,500	4,500	6,588
Country medicines	1,400	1,380	1,350	1,582
Medicines supplied by Military Department ...	9,000	9,050	8,550	8,981
Total Supplies and Services ...	14,900	14,930	14,400	17,151
Contingencies.				
Postage charges	100	30	150	43
Telegram charges	10	4	10	5
Office expenses and miscellaneous	1,900	1,946	1,900	2,171
Total Contingencies ...	2,010	1,980	2,060	2,219
TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL	45,840	42,640	44 570	47,974
MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL.				
Salaries.				
Numbers. 1889-90. 15 — 1890-91. 13 — Assistant Surgeons	16,800	17,000	17,860	17,490
Numbers. 1889-90. 122 — 1890-91. 121 — Hospital Assistants (below R200) ...	54,170	50,000	54,140	46,834
Total Salaries ...	70,970	67,000	72,000	64,324
Establishment.				
Numbers. 1889-90. 141 — 1890-91. 142 — Compounders and Dressers	14,334	13,300	13,910	12,203
Numbers. 1889-90. 296 — 1890-91. 291 — Servants	15,657	15,100	16,416	14,709
Total Establishment ...	29,991	28,400	30,326	26,912
Allowances.				
Travelling Allowance of Officers	930	900	1,666	1,152
Ditto of Establishment	3,018	2,000	1,550	1,840
Total Allowances ...	3,948	2,900	3,216	2,992
Supplies and Services.				
Diet of patients	12,282	12,000	11,968	10,551
Country medicines	8,273	6,600	8,713	5,626
Medicines supplied by Military Department ...	34,987	26,700	30,085	29,460
Total Supplies and Services ...	55,542	45,300	50,766	45,637
Contingencies.				
Postage charges	325	26,400	403	128
Telegram charges	...		...	...
Office expenses and miscellaneous	18,468		17,893	27,014
Total Contingencies ...	18,793	26,400	18,296	27,142
TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL	1,79,244	1,70,000	1,74,604	1,67,007
GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL...	5,760	5,760	6,600	4,871
GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL ...	52,856	43,000	53,696	43,127
TOTAL PROVINCIAL SUB-HEADS ...	51,600	48,400	51,170	52,845
TOTAL LOCAL SUB-HEADS ...	2,32,100	2,13,000	2,28,300	2,10,134
Total Hospitals and Dispensaries ...	2,83,700	2,61,400	2,79,470	2,62,979
Sanitation and Vaccination.(a)				
SANITATION AND VACCINATION, PROVINCIAL.				
Salaries.				
Numbers. 1889-90. 1 — 1890-91. 1 — Sanitary Commissioner (1,500—1,800) ...	21,600	18,000	19,800	13,054
Numbers. 1889-90. 1 — 1890-91. 1 — Deputy Sanitary Commissioner (650) ...	7,400	10,000	10,500	9,850
Total Salaries ...	29,000	28,000	30,300	22,904
Establishment.				
Numbers. 1889-90. 2 — 1890-91. 2 — Superintendents (below R200) ...	1,032	1,090	1,032	1,162
Numbers. 1889-90. 21 — 1890-91. 21 — Vaccinators and Assistants Do. ...	3,396	3,450	3,396	3,348
Numbers. 1889-90. 1 — 1890-91. 1 — Clerk (250)	3,000	8,430	3,000	8,352
Numbers. 1889-90. 10 — 1890-91. 10 — Clerks (less than 200)	5,400		5,400	
Numbers. 1889-90. 9 — 1890-91. 9 — Servants	624	630	624	624
Total Establishment ...	13,452	13,600	13,452	13,486
Allowances.				
Travelling Allowance of Officers	3,500	4,000	3,500	2,947
Ditto of Establishment	1,400	1,900	1,400	1,835
Total Allowances ...	4,900	5,900	4,900	4,782
Carried over ...	47,352	47,500	48,652	41,172

(a) Contingent Expenditure is controlled by the Sanitary Commissioner.

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Sanitation and Vaccination—*contd.*				
		SANITATION AND VACCINATION—PROVINCIAL—*continued.*				
		Brought forward ...	47,352	47,500	48,652	41,172
		Contingencies.				
		Postage Charges	1,350	1,200	1,300	1,305
		Telegram Charges	60	100	60	43
		Office Expenses and Miscellaneous	2,238	2,200	2,288	2,673
		Total Contingencies ...	3,648	3,500	3,648	4,021
		TOTAL SANITATION AND VACCINATION, PROVINCIAL ...	51,000	51,000	52,300	45,193
		SANITATION AND VACCINATION, LOCAL.				
		Establishment.				
26	40	Clerks	9,219	7,300	5,853	5,018
229	216	Vaccinators and Assistants (less than 200)	37,264	39,500	39,004	38,723
15	26	District Sanitation Establishment (do.)	3,573	4,200	2,463	3,856
27	25	Servants	1,212	500	1,224	121
		Total Establishment ...	51,268	51,500	48,544	47,718
		Contingencies.				
		Postage Charges	80	9,500	80	10,049
		Office Expenses and Miscellaneous	9,552		10,576	
		Total Contingencies ...	9,632	9,500	10,656	10,049
		TOTAL SANITATION AND VACCINATION, LOCAL ...	60,900	61,000	59,200	57,767
		Total Sanitation and Vaccination ...	1,11,900	1,12,000	1,11,500	1,02,960
		Medical School and College.				
		MEDICAL COLLEGE (LAHORE), PROVINCIAL.				
		Salaries.				
1	1	Principal (1,400)	16,800	16,600	16,800	16,800
3	3	Professors and Assistant Professors (850) ...	30,600	35,500	30,600	35,991
—	...	" " " (700) ...	...		...	
1	1	" " " (450) ...	5,400		5,400	
1	1	" " " (200) ...	2,400		2,400	
3	3	Lecturers, &c. (200 and over) ...	9,000	12,350	8,400	11,998
1	2	Lecturer (less than 200)	3,000		1,800	
		Total Salaries ...	67,200	64,450	65,400	64,789
		Establishment.				
2	3	Clerks	1,920	1,600	1,560	1,560
15	19	Servants	1,620	1,250	1,260	1,245
		Total Establishment ...	3,540	2,850	2,820	2,805
		Allowances.				
		Travelling Allowances	200	300	...	293
		House-rent Allowances	...	800	1,440	1,475
		Total Allowances ...	200	1,100	1,440	1,768
		Supplies and Services.				
		Museum Allowance	600	600	600	314
		Library Allowance	840	840	840	840
		Laboratory Allowance	600	600	600	600
		Medical Pupils	13,850	12,900	9,500	11,391
		Scholarships and Prizes	8,140	7,600	7,000	7,338
		Purchase of Instruments and Chemicals	4,500	2,500	2,500	2,723
		Total Supplies and Services. ...	28,530	25,040	21,040	23,206
		Contingencies.				
		Postage Charges	200	200	200	195
		Telegram Charges	30	40	20	3
		Office Expenses and Miscellaneous	1,800	2,120	1,780	1,808
		Total Contingencies ...	2,030	2,360	2,000	2,006
		TOTAL MEDICAL SCHOOL AND COLLEGE, PROVINCIAL .	1,01,500	95,800	92,700	94,574
		MEDICAL SCHOOL AND COLLEGE, LOCAL (a) .	5,900	3,200	6,000	2,806
		Total Medical School and College ...	1,07,400	99,000	98,700	97,380

(a) For Scholarships, &c.

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Lunatic Asylum. (*a*)	Rs.	Rs.	Rs.	Rs.
		LUNATIC ASYLUM, PROVINCIAL.				
		Salaries.				
2	2	Superintendents (allowances 100 and 250)	4,200	4,080	4,200	4,696
1	1	Deputy Superintendent (120) ...	1,440	1,440	1,440	2,001
2	2	Hospital Assistants	1,020	1,020	1,020	1,028
		Total Salaries ...	6,660	6,540	6,660	7,725
		Establishment.				
1	1	Compounder and Dresser (8) ...	96	96	96	96
2	2	Clerks 1 (80), 1 (50)	1,560	1 585	1,560	960
36	31	Servants	1,956	1,977	2,208	1,908
49	51	Warders	5,304	5,096	5,088	4,909
		Temporary Establishment	276	246	276	213
		Total Establishment ...	9,192	9,000	9,228	8,086
		Supplies and Services.				
		Diet of Patients (316)	13,500	14,000	13,574	13,352
		Clothing and bedding (316)	1,550	1,750	1,800	1,336
		Medicines	60	60	96	50
		Road Expenses of Lunatics	...	...	30	...
		Total Supplies and Services ...	15,110	15,810	15,500	14,738
		Contingencies.				
		Postage Charges	30	30	40	3
		Telegram Charges	...	...	5	...
		Office Expenses and Miscellaneous	2,808	2,220	2,567	3,281
		Total Contingencies ...	2,838	2,250	2,612	3,284
		TOTAL LUNATIC ASYLUM, PROVINCIAL ...	33,800	33,600	34,000	33,833
		LUNATIC ASYLUM, LOCAL (*b*)	900	800	...	364
		Total Lunatic Asylum ...	34,700	34,400	34,000	34,197
Numbers. 1889-99.	Numbers. 1890-91.	**Chemical Examiner.** (*c*)				
		Establishment.				
1	1	Clerk	480	480	480	480
6	6	Servants	540	520	540	540
		Total Establishment ...	1,020	1,000	1,020	1,020
		Contingencies.				
		Office Expenses and Miscellaneous	...	...	...	167
		Total Chemical Examiner ...	1,020	1,000	1,020	1,187

(*a*) At Lahore and Delhi. Expenditure is under the Inspector-General of Civil Hospitals.
(*b*) Estimated payments by District Funds on account of the share of maintenance of non-criminal lunatics sent to Lunatic Asylum.
(*c*) The Professor of Chemistry in the Medical College is *ex-officio* Chemical Examiner to Government without any extra allowance.

25.—POLITICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Political Agents	1,20,700	1,16,000	1,22,550	1,19,942
Charges on North-West Frontier	2,34,200	2,31,000	2,36,795	2,42,160
Entertainment of Envoys and Chiefs	38,200	31,000	33,700	33,668
Durbar Presents and Allowances to Vakeels, &c. ...	14,600	17,000	13,600	25,609
Refugees and State Prisoners	5,65,120	6,65,000	6,24,325	1,87,281
Special Political Expenditure	1,56,400	41,000	...	31,523
Miscellaneous	49,780	65,000	57,030	49,133
TOTAL ...	11,79,000	11,66,000	10,88,000	6,89,406

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	**Political Agents.** (*d*)	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		CASHMERE RESIDENCY.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Political Officer (2,000) allowances (250)	27,000	27,000	33,000	26,321
		Establishment.				
3	6	Clerks	6,000	4,950	3,900	3,900
7	7	Servants	660	660	660	660
1	1	News-writer	1,680	2,420	1,680	2,460
		Total Establishment ...	8,340	8,030	6,240	7,020
		Carried over ...	35,340	35,030	39,240	33,341

(*d*) The Contingent expenditure is admitted on the countersignature of the Government of India or Local Government as the case may be, except that for Cashmere Residency and Ladakh Agency which is under the control of the Political Officers concerned.

25.—POLITICAL—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Political Agents—*continued.*				
		CASHMERE RESIDENCY—*continued.*				
		Brought forward ...	35,340	35,030	39,240	33,341
		Allowances.				
		Travelling Allowance of Officers	5,000	3,600	4,000	3,762
		Ditto of Establishment ...				
		Supplies and Services.				
		Durbar Presents	...	...	628	614
		Secret Service	500	600	500	862
		Total Supplies and Services ...	500	600	1,128	1,476
		Contingencies.				
		Postage Charges	300	300	200	597
		Telegram Charges	1,200	1,100	900	975
		Rents, Rates, and Taxes	600	600	600	516
		Office Expenses and Miscellaneous	1,300	670	1,100	876
		Total Contingencies ...	3,400	2,670	2,800	2,964
		P. W. Establishment.				
—		Sub-Engineer (295)	...	...	...	3,685
		Medical.				
1	1	Medical Officer (750)	9,000	7,880	9,000	8,250
4	3	Medical Establishment	936	850	936	955
		Medical Contingencies	150	150	150	198
		Total Medical ...	10,086	8,880	10,086	9,403
		TOTAL CASHMERE RESIDENCY ...	54,326	50,780	57,254	54,631
		OTHER AGENCIES.				
		Salaries.				
1	1	Political Officer, Ladakh (1,205) ...	14,460	13,295	14,460	15,347
2	2	Political Officers, Khyber (1,750, 500) ...	27,000	27,000	27,000	24,750
1	1	Native Agent at Shahpur (250) ...	3,000	3,000	3,000	3,000
		Total Salaries ...	44,460	43,295	44,460	43,097
		Establishment.				
3	3	Clerks	1,860	1,420	1,860	1,140
2	2	Servants	216	216	216	216
2	2	News-writers	7,200	7,200	7,200	7,200
		Total Establishment ...	9,276	8,836	9,276	8,556
		Allowances.				
		Travelling Allowance of Officers	2,350	1,450	1,300	2,158
		Ditto of Establishment				
		Supplies and Services.				
		Rewards for intelligence	5,100	6,900	5,100	3,870
		Secret Service	...	550	...	2,000
		Total Supplies and Services ...	5,100	7,450	5,100	5,870
		Contingencies.				
		Postage Charges	140	2,969	140	130
		Telegram Charges	1,020		1,020	820
		Purchase of Tents	800		700	600
		Purchase of Furniture	...		2,000	275
		Office Expenses and Miscellaneous	1,978			2,510
		Total Contingencies ...	3,938	2,969	3,860	4,335
		Hospital Charges.				
		Medical Establishment	696	696	696	695
		Medical Contingencies	554	524	604	600
		Total Hospital Charges ...	1,250	1,220	1,300	1,295
		TOTAL OTHER AGENCIES ...	66,374	65,220	65,296	65,311
		Total Political Agents ...	1,20,700	1,16,000	1,22,550	1,19,942
		Charges on North-West Frontier.				
1	1	Commandant Corps of Jezailchi ...	6,000	6,000	6,000	6,057
9	9	Establishment on account of Khyber Tribes	3,922	4,343	3,923	4,624
		Allowance to Khyber Tribes	93,500	87,600	93,500	96,000
		Charges of Jezailchi Corps and Kohát Levies ...	1,09,400	1,10,410	1,09,400	1,14,792
		Payments for guarding Hill Passes	21,378	22,330	23,972	20,687
		Travelling Allowances	...	317	...	...
		Total Charges on N.-W. Frontier ...	2,34,200	2,31,000	2,30,795	2,42,160

25.—POLITICAL—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Durbar Presents and Allowances to Vakeels, &c. (a)	Rs.	Rs.	Rs.	Rs.
Durbar Presents	13,600	16,500	12,600	25,035
Tosakhána Contingencies	1,000	500	1,000	664
Total Durbar Presents, &c. ...	14,600	17,000	13,600	25,699
Refugees and State Prisoners.				
Allowances to Afghan Refugees from Cabul ...	1,35,900	1,40,000	1,84,417	1,85,831
Allowances to State Prisoners	...	...	1,920	...
Charges of Afghan Refugees	4,27,860	5,23,150	4,36,508	...
Pensions and Gratuities	1,360	1,850	1,480	1,450
Total Refugees and State Prisoners ...	5,65,120	6,65,000	6,24,325	1,87,281
Special Political Expenditure.				
Charges for guarding Bunnu Thal Road	25,000	...	...	...
Payments to Officers on special duty in the N.-W. Frontier	...	12,000	...	18,674
Charges on account of Political Assistants ...	40,000	...	...	...
Gomal Pass Survey Charges	...	...	...	3,500
Gilgit Mission	41,400	29,000	...	3,497
Kashgar Mission	...	...	...	75
Viceregal Durbar at Peshawar	...	...	...	5,777
Zoab and Gomal Expedition	50,000	...	...	...
Total Special Political Expenditure ...	1,56,400	41,000	...	31,523
Miscellaneous.(a)				
SPECIAL POLICE.				
Part cost transferred from "20—Police, Special Police" (page 34) (b)	4,800	5,100	4,800	5,300
MISCELLANEOUS.				
Establishment.				
Toll Establishment at the Khyber Pass	2,160	2,160	2,160	2,160
Supplies and Services.				
Rewards to Native Chiefs, &c., for Political Services ...	4,250	5,000	3,250	404
Demarcation of boundaries between British Territory and Native States	1,000	520	1,000	150
Service Allowances to Darkanís and Hadiánís ...	1,920	1,900	1,920	1,920
Allowance to Hostages	7,800	5,600	17,600	4,707
Arms, &c. (and carriage of ditto), supplied to Border Villages	100	...	100	84
Rewards for intelligence	8,750	8,100	7,550	7,895
Secret Service	3,050	1,900	3,050	1,942
Total Supplies and Services ...	26,870	23,020	34,470	17,102
Contingencies.				
Postage Charges	20	20	...	20
Telegram Charges	5,330	1,700	5,840	3,835
Office Expenses and Miscellaneous	10,600	33,000	9,760	20,716
Total Contingencies ...	15,950	34,720	15,600	24,571
Total Miscellaneous ...	49,780	65,000	57,030	49,133

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Veterinary Charges	4,000	5,000	4,000	9,600
Census	75,000	...	...	...
Gazetteer and Statistical Memoirs	2,000	...	2,000	2,687
TOTAL IMPERIAL .	81,000	5,000	6,000	12,287
Carried over ...	81,000	5,000	6,000	12,287

(a) The Contingent Expenditure is under the control of the Local Government.

(b) Being moiety pay and extra allowance of the Assistant to Inspector-General of Police ... Rs. 3,600
" of an Inspector 900
" of Contingencies 300
TOTAL ... 4,800

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	81,000	5,000	6,000	12,287
PROVINCIAL.				
Provincial Museums	3,440	24,000	18,400	3,863
Experimental Cultivation	11,200	6,800	9,000	8,044
Public Exhibitions and Fairs	3,000	3,000	3,400	2,805
Veterinary Charges	16,900	16,600	18,000	16,947
Botanical and other Public Gardens	33,100	30,100	32,800	34,828
Registration of Railway Traffic	2,160	1,800	3,400	2,172
Provincial Statistics (*a*)	12,000	9,700	14,000	9,615
Refunds	200	...	...	10
TOTAL PROVINCIAL ...	82,000	92,000	99,000	78,284
LOCAL.				
Experimental Cultivation	400	1,000	1,400	1,593
Public Exhibitions and Fairs	19,700	16,000	18,000	12,816
Veterinary Charges	32,100	20,000	31,800	20,491
Botanical and other Public Gardens	90,800	82,000	91,000	86,166
Provincial Statistics	...	...	100	15
Miscellaneous	3,000	4,000	3,700	18,010
TOTAL LOCAL ...	1,46,000	1,23,000	1,46,000	1,39,091
TOTAL ...	3,09,000	2,20,000	2,51,000	2,29,662

(*a*) Trade Statistics Establishment.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Veterinary Charges.	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		VETERINARY CHARGES, IMPERIAL.				
		Bull and Stallion Charges	4,000	5,000	4,000	9,600
		VETERINARY SCHOOLS, PROVINCIAL.				
		Salaries.				
3	3	Lecturers 1 (200), 2 (50)	3,600	4,200	3,000	3,597
		Establishment.				
1	1	Clerk	600	920	600	1,286
22	22	Servants	2,616	2,320	2,616	2,205
		Temporary Establishment	1,176	...	1,056	...
		Total Establishment ...	4,392	3,240	4,272	3,491
		Contingencies.				
		Rents, Rates, and Taxes	600	600	600	600
		Postage Charges	100	100	100	100
		Telegram Charges	70	60	50	69
		Office Expenses and Miscellaneous	4,438	3,300	3,978	3,793
		Total Contingencies ...	5,208	4,060	4,728	4,562
		TOTAL VETERINARY SCHOOLS, PROVINCIAL ...	13,200	11,500	12,000	11,650
		VETERINARY SCHOOLS, LOCAL.				
		Salaries.				
46	59	Veterinary Assistants	13,906	11,000	11,202	10,053
		Establishment.				
2	2	Servants	240	...	240	...
		Supplies and Services.				
		Stipends	3,740	3,000	3,704	3,035
		Contingencies.				
		Postage Charges	20	...	30	...
		Miscellaneous	2,074	1,000	1,910	1,549
		Total Contingencies ...	2,094	1,000	1,940	1,549
		TOTAL VETERINARY SCHOOLS, LOCAL ...	19,980	15,000	17,086	14,637
		PREVENTION OF CATTLE DISEASE (*Glanders and Farcy*)—PROVINCIAL.				
		Daily allowance to Veterinary Surgeon	...	5,100	6,000	1,215
		Veterinary Establishment	1,164			1,067
		Travelling Allowance	1,890			2,010
		Contingencies	646			1,005
		TOTAL PREVENTION OF CATTLE DISEASE, PROVINCIAL ...	3,700	5,100	6,000	5,297
		BULL AND STALLION CHARGES, LOCAL.				
		Bull and Stallion Charges	12,120	5,000	14,714	5,854
		TOTAL IMPERIAL SUB-HEADS ...	4,000	5,000	4,000	9,600
		TOTAL PROVINCIAL SUB-HEADS ...	16,900	16,600	18,000	16,947
		TOTAL LOCAL SUB-HEADS ...	32,100	20,000	31,800	20,491
		Total Veterinary Charges ...	53,000	1,600	53,800	47,038

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Provincial Museums. (a)				
Allowance to Curator	1,200	1,200	1,200	1,200
Establishment	966	...	966	...
Contingencies	1,274	2,800	1,234	2,663
Jubilee Institute	...	20,000	15,000	...
Total Provincial Museums ...	3,440	24,000	18,400	3,863
Experimental Cultivation.				
EXPERIMENTAL CULTIVATION, PROVINCIAL.				
EXPERIMENTAL FARMS. (b)				
Bruceabad Farm Establishment (Dera Ghází Khan) ...	3,300	5,000	3,200	4,986
Bruceabad Farm Contingencies (Ditto) ...	3,700	300	2,300	1,299
TOTAL EXPERIMENTAL FARMS ...	7,000	5,300	5,500	6,285
AGRICULTURAL EXPERIMENTS. (c)				
Expenses for the improvement of Agriculture and Trade	2,000	...	2,000	...
AGRICULTURAL DEPARTMENT. (d)				
Rain Gauges, Experiments and Models	1,900	1,500	1,500	1,078
Contingencies	300			681
TOTAL AGRICULTURAL DEPARTMENT ...	2,200	1,500	1,500	1,759
TOTAL EXPERIMENTAL CULTIVATION, PROVINCIAL ...	11,200	6,800	9,000	8,044
EXPERIMENTAL CULTIVATION, LOCAL ...	400	1,000	1,400	1,593
Total Experimental Cultivation ...	11,600	7,800	10,400	9,637
Public Exhibitions and Fairs. (b)				
PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL.				
Cattle and Horse Fairs	2,800	2,800	2,700	2,432
Other Fairs	200	200	700	373
TOTAL PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL ...	3,000	3,000	3,400	2,805
PUBLIC EXHIBITIONS AND FAIRS, LOCAL.				
Cattle and Horse Fairs	15,700	14,000	16,600	11,440
Other Fairs	4,000	2,000	1,400	1,376
TOTAL PUBLIC EXHIBITIONS AND FAIRS, LOCAL ...	19,700	16,000	18,000	12,816
Total Public Exhibitions and Fairs ...	22,700	19,000	21,400	15,621
Botanical and other Public Gardens. (e)				
BOTANICAL AND OTHER PUBLIC GARDENS, PROVINCIAL.				
Superintendent of Menageries	600	600	600	600
Contingencies	1,800	1,800	1,800	1,800
Station Gardens	5,800	5,100	5,850	7,491
TOTAL ...	8,200	7,500	8,250	9,891
AGRI-HORTICULTURAL GARDENS.				
Establishment.				
Numbers. 1889-90. 1890-91.				
1 1 Superintendent	3,540	3,400	3,380	3,188
3 3 Clerks	1,560	1,560	1,560	1,558
132 132 Temporary Establishment	8,610	8,400	8,610	8,605
Total Establishment ...	13,710	13,360	13,550	13,351
Contingencies.				
Miscellaneous	11,190	10,040	11,000	11,586
		23,400		
Deduct—Probable Savings ...		*800*		
TOTAL AGRI-HORTICULTURAL GARDENS ...	24,900	22,600	24,550	24,937
TOTAL BOTANICAL AND OTHER PUBLIC GARDENS, PROVINCIAL	33,100	30,100	32,800	34,828
BOTANICAL AND OTHER PUBLIC GARDENS, LOCAL.				
Arboriculture	45,609	39,000	47,893	41,478
Donation to Gardens and Museums	6,532	4,000	3,784	3,483
Station Gardens	36,289	37,000	36,713	38,883
Subscription to Agri-Horticultural Society ...	2,370	2,000	2,610	2,322
TOTAL BOTANICAL AND OTHER PUBLIC GARDENS, LOCAL	90,800	82,000	91,000	86,166
Total Botanical and other Public Gardens ...	1,23,900	1,12,100	1,23,800	1,20,994

(a) At Lahore and Delhi. The Contingent Expenditure is under the control of the Curator.
(b) The Expenditure is under the control of the Commissioner, Derajat Division.
(c) The Expenditure is controlled by Deputy Commissioners.
(d) Ditto ditto by the Director of Settlements and Revenue Records.
(e) Ditto ditto by the President Agri-Horticultural Society, except that for Station Gardens which is under the control of Commissioners.

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions	2,60,000	2,60,000	2,70,000	2,54,324
Charitable Allowances	1,32,000	1,35,000	1,50,000	1,40,961
TOTAL ...	3,92,000	3,95,000	4,20,000	3,95,285

Details.

Territorial and Political Pensions.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum—				
Family of the ex-king of Cabul (Shahzaman).				
Mahomed Yár Khán	6,000	6,000	6,000	6,000
Miscellaneous.				
Syad Yákub Khán Tora	10,000	10,000	10,000	10,000
Dharm Kaur	10,000	10,000	10,000	10,000
Jaswant Sing	7,862	7,862	7,862	7,862
Ali Bahádur Khán, heir of Fyz Talab Khán ...	10,000	10,000	10,000	10,000
Golam Kasim Khán, Nawab of Tonk ...	18,000	18,000	18,000	18,000
Muhammad Akram Khán, Nawáb of Amb ...	6,000	6,000	6,000	1,500
	67,862	67,862	67,862	63,362
Not exceeding Rs. 5,000 per annum—				
Delhi Royal Family	23,070	1,92,138	22,830	1,90,962
Lahore Royal Family	24,933		25,227	
Family of the ex-king of Cabul (Shahzaman) ...	25,900		26,200	
Family of the Nawab Sufaraz Khan of Multan ...	9,200		9,500	
Family of a Jaggirdar in Rohtuck	644		644	
Miscellaneous	1,08,391		1,17,737	
	1,92,138	1,92,138	2,02,138	1,90,962
Total Territorial and Political Pensions ...	2,60,000	2,60,000	2,70,000	2,54,324
Charitable Allowances.				
Exceeding Rs. 5,000 per annum—				
Miscellaneous.				
Rani Kishen Koar	6,000	6,000	6,000	15,500
Sirdarni Kripa Devi	10,000	10,000	10,000	
	16,000	16,000	16,000	15,500
Not exceeding Rs. 5,000 per annum—				
Delhi Royal Family	27,177	1,19,000	28,473	1,25,461
Family of the ex-king of Cabul (Shahzaman) ...	2,022		2,022	
Family of Nawab of Jhujjur	18,410		19,120	
Disbanded Soldiers and their families of the late Sikh Government	3,756		4,014	
Miscellaneous	64,635		80,371	
	1,16,000	1,19,000	1,34,000	1,25,461
Total Charitable Allowances ...	1,32,000	1,35,000	1,50,000	1,40,961

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts. 1888-89,
Imperial.	Rs.	Rs.	Rs.	Rs.
Allowances	...	2,000	...	...

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Refunds	...	1,000	...	...
Provincial.				
Superannuation and Retired Allowances ...	7,37,000	7,16,000	7,04,000	6,95,173
Pensions for Distinguished and Meritorious Services	3,000	3,000	2,800	2,700
Compassionate Allowances	25,000	25,000	25,000	28,337
Gratuities	7,000	7,000	9,000	7,649
Refunds	1,000	6,000	200	253
Total Provincial ...	7,73,000	7,57,000	7,41,000	7,34,112
Carried over ...	7,73,000	7,58,000	7,41,000	7,34,112

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	7,73,000	7,58,000	7,41,000	7,34,112
LOCAL.				
Superannuation and Retired Allowances ...	400	100	100	72
Gratuities	1,600	1,900	2,900	1,388
TOTAL LOCAL ...	2,000	2,000	3,000	1,460
TOTAL ...	7,75,000	7,60,000	7,44,000	7,35,572

DETAILS.

	Budget Estimate, 1889-90.	Lapsed since the date of framing the Budget Estimate, 1889-90.	Amount payable in 1890-91.	New Pensions and Retired Allowances granted since the date of last Estimate.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances.							
SUPERANNUATION AND RETIRED ALLOWANCES—PROVINCIAL.							
Departments.							
Miscellaneous Departments	1,954	...	1,954	304	2,258		
Land Revenue ...	1,56,403	6,217	1,50,186	10,017	1,60,203		
Customs and Salt ...	31,272	2,423	28,849	1,624	30,473		
Stamps	6,108	5,000	1,108	6,136	7,244		
Excise	3,325	645	2,680	633	3,313		
Forest	4,444	60	4,384	612	4,996		
Post Office	15,550	3,083	12,467	2,645	15,112		
Telegraph	4,359	...	4,359	...	4,359		
General Administration ...	49,867	1,722	48,145	6,225	54,370		
Law and Justice ...	1,24,716	10,872	1,13,844	7,470	1,21,314		
Police	2,29,719	18,241	2,11,478	29,639	2,41,117		
Marine	880	...	880	...	880		
Education	12,566	...	12,566	736	13,302		
Medical	10,502	824	9,678	2,760	12,438		
Political	4,708	948	3,760	48	3,808		
Public Works ...	73,780	7,556	66,224	19,668	85,892		
Survey	1,023	...	1,023	1,840	2,863		
	7,31,176	57,591	6,73,585	90,357	7,63,942		
Deduct—Probable Savings -	*27,176*				*26,942*		
TOTAL SUPERANNUATION, &c.—PROVINCIAL ...	7,04,000				7,37,000	7,16,000	6,95,173
SUPERANNUATION, &c.—LOCAL	100				400	100	72
Total Superannuation, &c.	7,04,100				7,37,400	7,16,100	6,95,245
Compassionate Allowances.							
Mutiny Pensions ... / Miscellaneous allowances and rewards ...	25,576	820	24,756	433	25,189		28,337
Deduct—Probable Savings -	*576*				*189*		...
Total Compassionate Allowances ...	25,000				25,000	25,000	28,337

Gratuities.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
GRATUITIES, PROVINCIAL.				
Gratuities to discharged Public Servants	5,000	5,000	5,500	5,435
Ditto ditto Policemen	2,000	2,000	3,500	2,214
TOTAL GRATUITIES, PROVINCIAL ...	7,000	7,000	9,000	7,649
GRATUITIES, LOCAL	1,600	1,900	2,900	1,388
Total Gratuities ...	8,600	8,900	11,900	9,037

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country	1,32,000	1,25,000	1,26,000	1,32,138
Government Presses	1,18,000	1,09,000	1,08,500	1,08,997
Printing at Private Presses	42,000	42,000	42,000	43,001
Lithography	45,000	41,000	45,000	34,938
Stationery supplied from Central Stores	1,00,000	1,00,000	1,10,000	64,222
Refunds	1,000	1,000	500	431
Total Provincial ...	4,38,000	4,18,000	4,32,000	3,83,727
Local.				
Stationery purchased in the Country	1,000	700	1,000	512
Printing at Private Presses	3,900	3,000	4,200	4,300
Lithography	1,100	300	800	104
Total Local ...	6,000	4,000	6,000	4,916
TOTAL ...	4,44,000	4,22,000	4,38,000	3,88,643

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Government Presses. (a)	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Secretariat Press.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
2	2	Superintendent (400) and Deputy Superintendent (300)	8,400	4,800	8,400	4,800
6	6	Clerks on (less than 200)				3,513
1	1	Printer				
8	8	Examiners				8,230
6	6	Readers	38,226	35,900	38,200	2,795
73	73	Compositors				13,215
23	23	Pressmen				2,461
88	88	Servants and others				4,989
		Temporary Establishment	37,000	45,500	37,000	44,136
		Total Establishment ...	83,626	86,200	83,600	84,139
		Supplies and Services.				
		Purchase of Materials and Stock	10,000	500	1,500	651
		Contingencies.				
		Rents, Rates, and Taxes	600	720	600	2,040
		Postage charges	9,074	7,500	7,500	7,066
		Telegram charges	100	100	100	38
		Office expenses and miscellaneous	10,400	9,780	10,400	11,035
		Total Contingencies ...	20,174	18,100	18,600	20,179
		Total Secretariat Press ...	1,13,800	1,04,800	1,03,700	1,04,969
		Jail Press.				
		31—Establishment	4,200	4,200	4,800	4,028
		Total Government Presses ...	1,18,000	1,09,000	1,08,500	1,08,997
		Printing at Private Presses.				
		Printing at Private Presses, Provincial.				
		Revenue.				
		Treasury	3,300	2,800	2,200	3,619
		Excess	200	...	...	89
		Forest	2,200	1,100	2,500	1,245
		Stamps	200	100	300	693
		Total Revenue ...	6,000	4,000	5,000	5,646
		Administration.				
		Civil Secretariat	1,000	4,500	1,000	1,337
		Financial Commissioners	13,200	11,900	15,000	14,188
		Inspector-General of Registration, &c.	900	...	...	...
		Account and Audit	5,600	8,900	4,500	6,257
		Currency Office	420	600	300	595
		Total Administration ...	21,120	25,900	20,800	22,377
		Judicial.				
		Chief Court (including Criminal Courts)	4,100	4,000	5,000	4,652
		Government Advocate	50	50	50	43
		Total Judicial ...	4,150	4,050	5,050	4,695
		Carried over ...	31,270	33,950	30,850	32,718

(a) The Contingent Expenditure is controlled by the Chief Secretary to Government, Punjab.

30.—STATIONERY AND PRINTING—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Printing at Private Presses—*contd.*	Rs.	Rs.	Rs.	Rs.
PRINTING AT PRIVATE PRESSES, PROVINCIAL—*contd.*				
Brought forward ...	31,270	33,950	30,850	32,718
Miscellaneous.				
Registration	700	900	500	909
Jails	1,700	1,400	1,000	1,479
Police	3,600	2,700	4,000	4,022
Education	1,900	1,100	2,500	1,904
Medical	2,600	1,900	2,940	1,944
Miscellaneous	230	50	210	25
Total Miscellaneous ...	10,730	8,050	11,150	10,283
TOTAL PRINTING AT PRIVATE PRESSES, PROVINCIAL ...	42,000	42,000	42,000	43,001
PRINTING AT PRIVATE PRESSES, LOCAL ...	3,000	3,000	4,200	4,300
Total Printing at Private Presses ...	45,900	45,000	46,200	47,301

32.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Charges for remittance of treasure	35,000	26,000	39,000	25,277
PROVINCIAL.				
Travelling allowances to Covenanted and Uncovenanted Officers attending Examinations ...	1,500	1,800	1,800	1,772
Rewards for Proficiency in Oriental Languages and allowance to Language Examination Committees...	4,000	3,000	4,600	3,372
Cost of Books and Publications	2,000	2,000	2,000	1,971
Donations for Charitable Purposes	2,000	2,000	2,300	2,063
Charges on account of European Vagrants ...	2,000	1,500	2,000	1,453
Rewards for destruction of Wild Animals ...	6,000	5,500	7,500	5,376
Petty Establishments	23,000	23,000	26,100	22,887
Special Commissions of Enquiry	...	800	...	1,091
Victualling Forts	...	...	4,200	3,361
Miscellaneous and Unforeseen Charges ...	50,000	20,000	30,000	4,007
Miscellaneous Refunds	3,000	1,000	5,000	1,748
Contributions	500	400	500	...
TOTAL PROVINCIAL ...	94,000	61,000	86,000	49,101
LOCAL.				
Donations for Charitable Purposes	900	500	1,100	482
Rewards for destruction of Wild Animals ...	12,000	8,300	13,200	13,949
Petty Establishments	24,800	21,800	21,100	20,494
Miscellaneous and Unforeseen Charges	14,600	10,000	11,700	5,584
Miscellaneous Refunds	1,700	2,400	1,000	6,363
Contributions	...	...	4,900	...
TOTAL LOCAL ...	54,000	43,000	53,000	46,872
TOTAL ...	1,83,000	1,30,000	1,78,000	1,21,250

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Donations for Charitable Purposes.	Rs.	Rs.	Rs.	Rs.
DONATIONS FOR CHARITABLE PURPOSES, PROVINCIAL.				
Interring Paupers	...	...	300	43
Maintenance of Indigent and Insane Persons ...	1,860	1,700	2,000	1,973
Other charges	140	300	...	47
TOTAL DONATIONS FOR CHARITABLE PURPOSES, PROVINCIAL	2,000	2,000	2,300	2,063
DONATIONS FOR CHARITABLE PURPOSES, LOCAL ...	900	500	1,100	482
Total Donations for Charitable Purposes	2,900	2,500	3,400	2,545

32.—MISCELLANEOUS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Petty Establishments.				
		PETTY ESTABLISHMENTS, PROVINCIAL.				
		Staging Bungalows—				
272	236	Establishment	12,114	18,100	12,792	18,458
		Contingencies	6,066		7,390	
		Sánsi Reformatories—				
4	4	Establishment	480	1,200	480	967
		Contingencies	500		1,000	
		Sishmahal Establishment and Charges—				
5	5	Establishment	614	700	614	597
		Circuit and Sessions Houses—				
14	19	Establishment	1,044	1,600	744	1,598
		Contingencies	1,111		1,525	
		Miscellaneous Petty Establishments—				
18	20	Establishment	1,071	1,400	1,555	839
		Payments on account of transferred properties, Staging Bungalows ...	...	...	...	428
		TOTAL PETTY ESTABLISHMENTS, PROVINCIAL	23,000	23,000	26,100	22,887
		PETTY ESTABLISHMENTS, LOCAL.				
		Staging Bungalows and Serais—				
214	208	Establishment	8,300	13,400	8,100	7,498
		Contingencies	6,900		4,924	5,367
		Miscellaneous District Establishment, &c.—				
88	74	Establishment	3,800	2,800	3,488	3,170
		Contingencies	600		594	
		Miscellaneous Petty Establishments—				
72	120	Establishment	4,300	4,800	3,578	4,012
		Contingencies	900	800	416	447
		TOTAL PETTY ESTABLISHMENTS, LOCAL ...	24,800	21,800	21,100	20,494
		Total Petty Establishments ...	47,800	44,800	47,200	43,381

38.—STATE RAILWAYS—INTEREST ON DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Debt	1,99,000	1,98,000	1,99,000	1,97,998
TOTAL ...	1,99,000	1,98,000	1,99,000	1,97,998

42.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers.				
Owner's rate refunds	1,000	3,000	1,000	4,462
TOTAL ...	1,000	3,000	1,000	4,462

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers	30,000	22,000	20,000	20,819
LOCAL.				
In charge of Civil Officers	1,000	1,000	1,000	381
TOTAL ...	31,000	23,000	21,000	21,200

45.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers	36,000	32,000	34,000	35,056
Local.				
In charge of Civil Officers	20,000	13,000	10,000	8,789
TOTAL ...	56,000	45,000	44,000	43,845

Details.

Numbers. 1889-90.	Numbers. 1890-91.	In charge of Civil Officers.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		In charge of Civil Officers, Provincial.	Rs.	Rs.	Rs.	Rs.
		Miscellaneous.				
82	82	Ferry Establishments	10,740	10,600	10,680	11,741
		Ferry Contingencies	300	200	350	143
10	10	Nazúl Establishments	2,064	2,060	2,064	2,021
		Nazúl Contingencies	120	100	120	35
173	173	Encamping-ground Establishments ...	5,948	5,850	6,496	5,813
		Encamping-ground Contingencies	768	540	660	604
		Contributions to Municipalities for ferries, &c., transferred to them	12,878	9,030	11,630	13,467
		Payments to the Raja of Keonthal	1,750	2,620	...	...
		Refunds	1,432	1,000	2,000	1,232
		Total in charge of Civil Officers, Provincial ...	36,000	32,000	34,000	35,056
		In charge of Civil Officers, Local.				
		Miscellaneous.				
80	205	Ferry Establishments	13,084	11,000	8,460	7,808
		Ferry Contingencies	6,404	1,100	1,140	981
		Refunds	212	800	400	...
		Nazul Establishment and Contingencies...	300	100	...	...
		Total in charge of Civil Officers, Local ...	20,000	13,000	10,000	8,789
		Total in charge of Civil Officers ...	56,000	45,000	44,000	43,845

PUNJAB.

APPENDIX TO THE BUDGET ESTIMATE FOR 1890-91.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shewn in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3.—Land Revenue—		
Charges of District Administration—		
Revenue Establishment—		
Fazilwa Canal Establishment	16	Ferozepore.
Record Room Establishment (a)	17	...
Land Records and Agriculture	17	Lahore.
Allowances to District and Village Officers—		
Local—		
Pay of Patwaris (a)	18	...
15.—Post Office—		
District Post Establishments (a)	23	...
18.—General Administration—		
Civil Offices of Account and Audit	23	Lahore.
Currency Department	24	Ditto.
Staff and Household of Lieutenant-Governor	24	Ditto.
Tour Expenses—		
Camp Establishment (a)	24	...
Civil Secretariats	25	Lahore.
Financial Commissioners and Establishments	25	Ditto.
Inspector General of Stamps, Excise and Registration	26	Ditto.
General Establishment of Local Funds (a)	26	...
19A.—Law and Justice—Courts of Law—		
High Court	27	Lahore.
Law Officers—		
English Law Officers	27	Ditto.
Public Prosecutor	28	Peshawar.
19B.—Law and Justice—Jails—		
Jails—		
Superintendence	31	Lahore.
Salaries — Central Jails	31	Ditto.
Salaries — Convict Camps	31	Gujranwala.
Salaries — Lock-ups	31	...
Clerical Estabt. — Central Jails	31	Lahore.
Clerical Estabt. — Convict Camps	31	Gujranwala.
Clerical Estabt. — Lock-ups	31	...
Warder Estabt. — Central Jails	31	Lahore.
Warder Estabt. — District Jails	31	...
Warder Estabt. — Convict Camps	31	Gujranwala.
Menial and other Establishments — Central Jails	31	Lahore.
Menial and other Establishments — Convict Camps	32	Gujranwala.
Hospital Charges — Central Jails	32	Lahore.
Hospital Charges — Convict Camps	33	Gujranwala.
Hospital Charges — Lock-ups	33	D. G. Khan.
Jail Manufactures—		
Clerical Establishment—		
District Jails	33	Lahore and Delhi.
Menial and other Establishments—		
Central Jails	33	Lahore.
20.—Police—		
Special Police—Provincial—		
Special Police (a)	34	Lahore.
Border Police (a)	34	D. G. Khan. D. I. Khan.
Railway Police—		
North-Western Railway—Police Force—		
Line Establishment (a)	35	...
Amritsar-Pathankote Railway—Police Force	35	Lahore.
District Executive Force—		
Police Reserve (a)	37	...
Other Police. — River Police	37	D. G. Khan.
Other Police. — Punitive Police (a)	37	...
Other Police. — Chaukidars (a)	37	...
Other Police. — Povindah Police	37	D. I. Khan.
Other Police. — Simla Guards	37	Simla.
Other Police. — Chenawan Jail Guard (a)	37	Gujranwala.
Other Police. — Police supplied to Public Works Department (a)	37	...
Other Police. — Servants (a)	37	...
Other Police. — Police on the N.-W. Frontier Road (a)	37	...

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
20.—Police—*contd.*		
Municipal and Cantonment Police—		
Municipal Police—		
Line Establishment (a)	37	...
Cantonment Police—		
Line Establishment (a)	38	...
22.—Education—		
Direction	39	Lahore.
Government Colleges, General	40	Ditto.
Government Schools, Special—		
School of Art, Provincial	42	Ditto.
Training School and School of Art, Local	42	Ludhiana.
24.—Medical—		
Medical Establishment—		
Superintendence, Provincial	45	Lahore.
Sanitation and Vaccination, Provincial	47	Ditto.
Medical School and College, Provincial	48	Ditto.
Chemical Examiner's Establishment	49	Ditto.
25.—Political—		
Political Agents—		
Cashmir Residency	49	Cashmir.
Other Agencies	50	As noted in the Estimate.
Charges on North-West Frontier—		
Establishment for Khyber Pass, &c.	50	Khyber Pass.
Miscellaneous—		
Toll Establishment at the Khyber Pass (a)	51	Ditto.
26.—Scientific and other Minor Departments—		
Veterinary Charges—		
Veterinary Schools, Provincial	52	Lahore.
Prevention of Cattle Disease—		
Veterinary Establishment (a)	52	...
Provincial Museums—		
Curator's Establishment (a)	53	Delhi and Lahore.
Experimental Cultivation—		
Experimental Farm Establishment (a)	53	D. G. Khan.
Botanical and other Public Gardens—		
Superintendent of Menagerics and Station Gardens	53	Lahore.
Agri-Horticultural Gardens	53	Ditto.
30.—Stationery and Printing—		
Government Presses—		
Secretariat Press	56	Lahore.
32.—Miscellaneous—		
Charges on account of European Vagrants (a)	57	Lahore.

(a) Numerical strength of these Establishments is not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

3.—LAND

Reference Number.	Districts.	SURVEY AND SETTLEMENT.					CHARGES OF DISTRICT									
		Survey and Settlement Parties.					General Establishments.							Revenue Establishments.		
		Officers.			Establishment.(a)		Officers.			Establishment.						
		Settlement Officers.	Assistant Settlement Officer.	Extra Assistant Settlement Officers.	Office Establishment (below 200).	Field Establishment (200 and over). / Field Establishment (below 200).	Deputy Commissioners.	Assistant Commissioners.	Extra Assistant Commissioners.	Clerks (200 and over).	Clerks (below 200).	Servants.	Temporary Establishment.	Clerks (below 200).	Servants.	Temporary Establishment.
1	Hissar	...	...	1	41	37	1	1	3	...	9	12	...	5	...	...
2	Rohtak	...	...	...	...	...	1	1	2	1	8	13	...	5	...	...
3	Gurgaon	...	...	...	...	...	1	1	2	...	8	13	...	6	...	...
4	Delhi	...	...	...	...	...	1	2	3	1	11	17	...	7	...	...
5	Karnal	...	...	...	...	...	1	...	3	...	9	14	1	6	...	...
6	Umballa	...	...	...	...	...	1	2	3	1	14	12	...	11	...	...
7	Simla	...	...	...	...	...	1	2	2	1	14	14	1	7	...	...
8	Kangra	...	1	2	...	26	1	1	3	...	10	14	...	6	...	...
9	Hoshiarpur	...	...	...	...	...	1	1	3	...	14	16	...	10	...	...
10	Jullundur	...	...	...	...	...	1	1	3	1	12	18	1	11	...	...
11	Ludhiana	...	...	...	...	...	1	1	3	...	11	14	...	7	...	...
12	Ferozepur	1	...	1	18	17	1	1	3	...	10	8	1	8	...	...
13	Mooltan	...	...	...	...	...	1	2	2	1	10	13	...	8	...	...
14	Jhang	...	...	...	...	...	1	...	3	...	9	12	...	4	...	1
15	Montgomery	...	...	...	...	...	1	1	2	...	8	12	1	6	...	...
16	Lahore	1	...	1	35	47	1	3	3	1	14	19	...	8	...	4
17	Amritsar	1	...	1	31	35	1	2	3	1	14	17	...	10	...	...
18	Gurdaspur	1	...	1	42	66	1	2	3	...	12	17	...	8	...	...
19	Sialkot	1	...	1	39	32	1	2	2	...	10	8	1	7	...	...
20	Gujrat	1	...	1	29	19	1	1	2	...	9	12	...	5	...	...
21	Gujranwala	1	...	1	35	29	1	1	3	...	9	12	...	6	...	1
22	Shahpur	...	...	1	29	23	1	2	3	...	9	9	...	6	...	...
23	Jhelum	...	...	...	...	...	1	1	4	...	10	5	...	6	...	...
24	Rawalpindi	...	...	...	...	...	1	2	3	1	13	15	2	15	...	...
25	Hazara	...	...	...	...	...	1	2	1	...	10	14	1	9	3	...
26	Peshawar	...	...	...	...	...	1	3	2	1	16	21	...	9	...	...
27	Kohat	...	...	...	...	...	1	2	2	...	9	20	...	3	...	...
28	Bannu	...	...	...	...	...	1	2	1	...	9	18	...	6	...	...
29	Dera Ismail Khan	...	...	...	...	...	1	1	1	...	9	17	...	7	...	...
30	Dera Ghazi Khan	...	...	...	...	...	1	1	2	...	10	13	...	6	...	2
31	Muzaffargarh	...	...	...	...	...	1	...	2	...	9	13	...	4	...	1
	Total	7	1	11	299	331	31	44	77	10	329	432	9	222	3	9

(a) Exclusive of Peons and Police Guards, the numerical strength of which is not given in the Estimate.

in each District, included in the Budget Estimate for 1890-91.

REVENUE.							6.—STAMPS.	7.—EXCISE.			10.—ASSESSED TAXES.		
ADMINISTRATION.													
SUB-DIVISIONAL ESTABLISHMENTS.				WARD'S ESTATES ESTABLISHMENT.	KANUNGO ESTABLISHMENT.		FOREST RESERVES AND GRAZING LANDS.	CHARGES ON SALE OF COURT FEES STAMPS.	COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.			COLLECTION OF INCOME TAX.		
									DISTRICT ESTABLISHMENT.			ESTABLISHMENT.		
Officers.		Establishment.												
Tahsildars.	Naib-Tahsildars (below 200).	Clerks of Tahsildars (below 200).	Servants of Tahsildars.	Establishment (below 200).	Supervising Kanungos (below 200).	Kanungos (below 200).	Establishment (below 200).	Establishment (below 200).	Clerks (below 200).	Servants.	Darogahs (below 200).	Clerks.	Servants.	Reference Number.
6	7	16	101	...	22		...	...	1	6	2	7		1
4	4	10	84	...	16		...	...	1	4	1	5		2
5	5	13	105	...	21		...	...	2	4	1	1		3
3	3	7	63	...	16		...	...	2	4	1	6		4
3	4	8	63	...	17		1	...	1	3	1	4		5
6	6	16	129	...	26		...	...	4	25	2	9		6
...	2	3	22	...	1		...	...	1	4	1	5		7
6	6	18	122	...	21		4	...	4	10	1	1		8
4	4	10	96	1	26		...	2	1	4	1	5		9
4	4	10	78	1	20		...	1	3	14	2	5		10
3	4	7	62	...	19		...	...	1	5	1	4		11
5	5	13	98	1	23		5	...	4	11	2	7		12
5	5	14	92	...	22		26	...	1	10	1	7		13
3	3	7	55	5	12		11	...	1	3	1	4		14
4	4	10	67	...	14		12	...	2	5	1	1		15
4	4	11	84	...	21		...	...	6	21	2	3		16
3	3	7	64	2	16		...	...	2	8	1	6		17
4	4	10	84	...	23		...	...	2	5	1	6		18
5	5	13	90	...	24		...	...	2	12	2	7		19
3	3	7	59	...	15		...	...	1	5	1	4		20
3	3	7	63	2	16		...	...	1	5	1	4		21
3	3	7	63	...	12		12	...	2	7	1	4		22
4	4	12	84	...	16		14	...	2	7	1	5		23
7	6	17	131	...	24		12	...	2	16	2	8		24
3	3	7	63	...	13		3	...	2	2	...	3		25
7	6	18	156	...	21		...	...	2	19	2	1		26
2	2	4	34	...	6		...	...	...	4	1	2		27
4	4	10	64	...	16		6	...	...	3	1	4		28
5	7	13	81	...	20		14	...	1	3	1	6		29
4	4	11	64	...	15		25	...	2	6	1	5		30
3	4	7	68	...	18		10	...	2	4	1	4		31
125	131	323	2,489	12	552		155	3	58	239	38	143		

Statement showing the numerical strength of the Sanctioned Establishments

Divisions.	11.—FOREST. B.—ESTABLISHMENTS. Officers. Conservator.	Deputy Conservators.	Assistant Conservators.	Sub-Assistant Conservators. On 200.	Probationer.	Establishment. Subordinate Forest and Depôt Establishments. Rangers (below 200).	Foresters.	Guards & Rukhus.	Office Establishment. Clerks (below 200).	Servants.
Direction*	1	...	2	...	...	...	...	...	8	11
Bushahr	...	1	...	...	...	1	7	17	3	3
Umballa	...	1	1	...	...	...	7	26	2	2
Kulu	...	1	...	...	...	1	6	(a) 59	2	3
Kangra	...	1	...	1	...	1	8	(b) 118	2	3
Chamba	...	1	1	...	...	5	8	75	4	11
Lahore	...	1	...	1	...	...	8	62	4	6
Montgomery	...	...	...	1	...	1	2	25	2	2
Mooltan	...	1	1	...	...	2	6	47	3	3
Chenab	...	1	...	...	...	4	6	89	3	4
Jhelum	...	1	...	...	1	2	4	88	4	6
Rawalpindi	...	1	...	...	...	2	8	59	3	4
Hazara	...	1	1	...	...	3	4	69	3	4
Total	1	11	6	3	1	22	74	734	43	62

Reference Number.	Districts.	12.—REGISTRATION. District Charges. Establishment. Clerks (below 200).	Servants.	18.—GENERAL ADMINISTRATION. Commissioners. Officers. Commissioners.	Establishment. Clerks (200 and over).	Clerks (below 200).	District Fund Clerks (below 200).	Servants.
1	Hissar	8	...	...	...	...	...	...
2	Rohtak	5	...	...	...	...	...	...
3	Gurgaon	7	...	...	...	...	...	...
4	Delhi	10	1	1	2	7	2	11
5	Karnal	4	...	...	...	...	...	...
6	Umballa	11	...	...	...	...	...	...
7	Simla	3	...	...	...	...	...	...
8	Kangra	16	...	...	...	...	...	...
9	Hoshiarpur	13	1	...	...	...	...	...
10	Jullundur	9	1	1	1	8	3	13
11	Ludhiana	7	1	...	...	...	...	...
12	Ferozepore	12	...	...	...	...	...	...
13	Mooltan	8	2	...	...	...	...	...
14	Jhang	5	...	...	...	...	...	...
15	Montgomery	5	...	...	...	...	...	...
16	Lahore	10	1	1	2	7	1	11
17	Amritsar	8	1	...	...	...	...	...
18	Gurdaspur	9	...	...	...	...	...	...
19	Sialkot	9	2	...	...	...	...	...
20	Gujrat	5	...	...	...	...	...	...
21	Gujranwala	7	1	...	...	...	...	...
22	Shahpur	4	...	...	...	...	...	...
23	Jhelum	5	1	...	...	...	...	...
24	Rawalpindi	11	1	1	1	9	2	11
25	Hazara	4	...	...	...	...	...	...
26	Peshawar	10	1	1	2	8	2	11
27	Kohat	1	...	...	...	...	...	...
28	Bannu	4	...	...	...	...	...	...
29	D. I. Khan	5	...	1	1	7	3	10
30	D. G. Khan	5	...	...	...	...	...	...
31	Muzaffargarh	4	...	...	...	...	...	...
	Total	224	14	6	9	46	13	67

* Includes Working Plan.

(a) Includes 40 Rukhus.
(b) " 65 "

in each District, included in the Budget Estimate for 1890-91—continued.

19A.—LAW AND JUSTICE—COURTS OF LAW.

CIVIL AND SESSIONS COURTS.																			COURTS OF SMALL CAUSES.					CRIMINAL COURTS.					
Divisional and Sessions Judges.				District Judges.			Subordinate Judges	Munsiffs.			Process-serving Establishment.								Mofussil or District Courts.					Judicial Establishment.					
Officers.	Establishment.			Officers.	Establishment.		Officers.	Officers.	Establishment.		Divisional Courts.		District Courts.		Commrs.', Cantonment Magistrates', Deputy Commrs.' Courts, &c.		Munsiffs' Courts.		Officers.		Establishment.			Officers.	Establishment.				
Divisional Judges.	Clerks on R200 and over.	Clerks (below 200).	Servants.	District Judges.	Clerks (below 200).	Servants.	Extra Judicial Assistant Commissioners.	Munsiffs.	Clerks (below 200).	Servants.	Bailiffs and Nazirs.	Peons.	Bailiffs and Nazirs.	Peons.	Bailiffs and Nazirs.	Peons.	Bailiffs and Nazirs.	Peons.	Judges.	Registrar (250).	Clerks (200 and over).	Clerks (below 200).	Servants.	Cantonment Magistrates.	Clerks (below 200).	Servants.	Hony. Magistrates' Clerks (below 200).	Temporary Establishment.	Reference Number.
...	...	...	...	...	...	...	...	1	1	1	...	...	3	31	1	...	1	...	...	...	...	...	...	...	16	2	...	...	1
...	...	...	...	...	3	2	1	1	2	2	...	...	1	2	2	23	2	5	...	...	...	...	...	...	10	1	...	...	2
...	...	...	...	...	...	...	...	1	1	1	...	...	...	...	3	27	1	...	...	...	...	...	...	...	14	3	2		3
1	...	6	5	1	3	2	2	1	1	1	1	2	4	60	3	16	1	...	1	...	1	3	3	...	13	2	1	...	4
...	...	...	...	...	2	...	1	1	1	1	...	...	1	15	2	14	1	14	...	...	...	...	...	...	10	...	1	...	5
1	...	6	4	1	3	2	1	3	3	2	1	2	5	47	2	5	3	48	...	...	...	...	...	1	16	7	2	1	6
...	...	...	...	1	...	...	...	...	...	...	...	...	2	16	1	...	...	...	...	...	1	2	3	...	5	...	...	...	7
...	...	3	3	1	3	2	1	2	2	2	...	...	3	77	1	...	2	21	...	...	...	...	...	...	15	...	8	...	8
1	...	6	5	...	3	2	...	6	6	6	1	2	4	40	1	...	6	88	...	...	...	...	...	...	15	2	5	..	9
1	1	5	5	...	3	2	...	6	6	6	1	2	1	12	7	4	6	102	...	...	...	...	...	1	12	3	2	...	10
...	...	...	...	...	3	2	1	4	4	4	...	...	5	62	1	...	4	...	...	...	...	...	...	...	10	...	...	...	11
1	...	6	5	...	3	2	1	4	4	4	1	2	3	49	2	3	4	30	...	...	...	...	...	1	16	9	3	...	12
1	...	6	5	1	3	2	...	2	2	2	1	2	4	56	2	3	2	...	...	...	...	...	...	1	15	2	...	...	13
...	...	...	...	...	3	2	...	2	2	2	...	...	1	—	4	42	...	...	...	...	...	...	...	...	9	...	1	..	14
...	...	...	...	...	...	...	...	1	1	1	...	...	1	40	1	...	1	...	...	...	...	...	...	...	11	...	1	...	15
1	...	6	5	1	3	2	2	5	4	4	1	2	7	100	3	25	4	...	1	1	...	6	4	1	19	5	7	...	16
1	...	9	5	1	3	2	1	6	5	5	1	4	13	115	...	16	...	...	1	...	1	3	3	...	13	...	1	...	17
...	...	...	...	...	3	2	1	5	5	5	...	...	1	5	5	42	5	51	...	...	...	...	...	...	16	...	...	...	18
1	...	6	5	1	3	2	...	6	6	6	1	2	3	31	3	3	9	70	...	...	...	...	...	1	15	8	4	...	19
...	...	...	...	...	3	2	1	3	3	3	...	...	1	2	3	29	3	25	...	...	...	...	...	...	11	3	...	...	20
...	...	...	...	...	3	2	...	3	3	3	...	...	1	10	3	44	3	26	..	...	...	..	...	...	11	...	...	...	21
...	...	...	...	...	3	2	...	2	2	2	...	...	...	...	3	32	2	28	...	...	...	...	...	...	9	2	1	...	22
1	1	5	5	...	3	2	...	3	3	3	1	4	5	40	1	...	3	25	...	...	...	...	...	...	15	11	...	...	23
1	...	6	5	1	6	4	1	4	4	4	1	2	7	94	3	6	4	...	...	...	...	..	...	1	23	3	3	...	24
...	...	...	...	...	...	...	...	1	1	1	...	...	...	...	3	32	1	...	...	...	...	...	...	...	10	1	3	2	25
1	...	9	5	...	3	2	1	2	2	2	1	2	6	38	3	3	2	17	...	...	...	...	...	1	26	14	2	..	26
...	...	...	...	...	...	...	...	1	1	1	...	...	...	...	3	24	1	...	...	...	...	...	...	...	16	...	3	..	27
...	...	...	...	...	...	...	...	2	2	2	...	...	4	...	1	37	2	13	...	...	...	...	...	...	16	...	4	...	28
1	1	6	5	...	3	2	1	2	2	2	1	2	1	...	5	71	2	...	...	...	...	...	...	...	14	2	1	...	29
...	...	...	...	...	3	2	1	2	2	2	...	...	1	...	3	52	2	21	...	...	...	...	...	...	13	...	7	3	30
...	...	...	...	...	...	...	...	3	3	3	...	...	...	...	3	26	3	34	...	...	...	...	...	...	8	...	...	...	31
13	3	85	67	9	71	46	17	85	84	83	13	30	88	942	78	579	80	618	3	1	3	14	13	8	422	80	62	6	

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	Districts.	19B.—LAW AND JUSTICE—JAILS.													20.—POLICE.								
		JAILS.												JAIL MANUFACTURES.	DISTRICT EXECUTIVE FORCE, PROVINCIAL. (c.)								
		Officers.		Clerical Establishments.	Menial and other Establishments.						Hospital Charges.		Menial and other Establishments.	District Police.								
		District Jails.		District Jails.	District Jails.					Lock-ups.	District Jails.		District Jails.	District Police-Officers.		Police Force.					Other Police.	
		Superintendents.	Jailors.	Clerks (below 200).	Turnkeys.	Servants.	Night-watch men.	Jail Teachers.	Permanent Guards.	Turnkeys.	Servants.	Hospital Assistants.	Compounders and Dressers.	Paper-makers, Weavers, Dyers, &c.	District Supdts.	Assistant District Superintendents.	Inspectors.	Deputy Inspectors.	Sergeants.	Mounted Constables.	Foot Constables.	Ferry Police.	Reference Number.
1	Hissar	1	2	2	2	...	11	1	11	1	...	1	1	3	1	1	1	20	75	6	388	...	1
2	Rohtak	1	2	2	2	...	8	1	11	...	...	1	1	1	1	...	1	15	50	3	298	...	2
3	Gurgaon	...	...	...	...	...	...	...	...	1	...	...	...	...	1	1	1	16	50	3	293	...	3
4	Delhi	1	2	4	2	...	10	1	13	1	...	1	1	5	1	3	2	19	71	25	405	...	4
5	Karnal	1	2	2	2	...	8	1	9	1	...	1	1	2	1	...	1	18	60	3	368	...	5
6	Umballa	1	2	5	3	...	22	1	25	...	...	1	1	4	1	3	2	24	93	4	590	11	6
7	Simla	...	2	...	2	...	...	...	3	...	...	1	...	...	1	...	1	8	19	...	109	...	7
8	Kangra	1	2	2	2	...	10	...	7	1	...	1	1	1	1	...	1	19	64	...	306	10	8
9	Hoshiarpur	1	2	1	1	...	5	...	5	...	...	1	...	...	1	...	1	18	60	3	303	1	9
10	Jullundur	1	2	2	2	...	10	1	15	1	...	1	1	2	1	...	1	14	49	3	282	...	10
11	Ludhiana	1	2	2	2	...	8	1	9	...	..	1	1	2	1	...	1	14	49	3	362	...	11
12	Ferozepur	1	2	2	2	...	14	1	13	2	...	1	1	2	1	1	2	19	71	3	385	34	12
13	Mooltan	1	2	5	3	1	14	1	25	1	...	1	1	3	1	2	3	20	78	5	487	...	13
14	Jhang	1	2	2	2	...	10	1	11	...	...	1	1	2	1	...	1	15	62	5	304	14	14
15	Montgomery	1	2	3	2	...	14	1	14	...	...	1	1	2	1	...	1	22	69	5	365	...	15
16	Lahore	...	2	5	3	2	22	2	16	3	...	2	2	...	1	3	4	25	111	38	664	...	16
17	Amritsar	1	2	3	3	...	14	1	18	2	...	1	1	3	1	3	2	16	53	3	313	...	17
18	Gurdaspur	1	2	2	3	...	8	1	12	...	...	1	1	2	1	1	1	21	61	3	335	16	18
19	Sialkot	1	2	2	2	...	10	1	11	...	...	1	1	3	1	...	1	17	58	3	284	...	19
20	Gujrat	1	2	2	2	...	10	1	11	...	...	1	1	3	1	...	1	13	44	3	241	...	20
21	Gujranwala	1	2	2	2	...	14	1	16	1	...	1	1	5	1	...	1	11	57	3	301	...	21
22	Shahpur	1	2	2	2	...	10	1	12	...	...	1	1	1	1	...	1	15	54	3	265	...	22
23	Jhelum	1	2	2	2	...	10	...	11	1	..	1	1	1	1	1	2	16	63	3	313	...	23
24	Rawalpindi	1	2	5	5	...	14	1	25	...	...	1	1	5	1	2	4	23	102	5	598	...	24
25	Hazara	...	2	1	1	1	...	...	8	...	...	...	...	...	1	...	1	17	49	22	358	3	25
26	Peshawar	1	2	4	3	...	...	1	15	...	...	1	2	3	1	3	2	26	73	42	518	...	26
27	Kohat	1	2	2	2	...	...	...	8	...	...	1	1	1	1	...	1	11	50	20	359	...	27
28	Bannu	1	2	2	2	...	5	...	6	...	...	1	...	...	1	...	1	12	36	39	286	8	28
29	Dera Ismail Khan	1	2	4	2	...	14	1	13	...	...	1	1	3	1	...	1	17	57	48	386	9	29
30	Dera Ghazi Khan	1	2	2	3	...	10	1	15	2	..	1	1	2	1	...	1	11	39	49	287	...	30
31	Muzaffargarh	...	...	...	...	...	...	...	...	1	...	1	...	...	1	...	1	18	58	5	286	...	31
	Total	26	58	74	66	4	285	23	368	19	(a) 45	(b) 30	27	61	31	24	45	530	1,885	360	11,039	106	

Reference Number.	Districts.	20.—POLICE—*continued*.																
		SPECIAL POLICE, IMPERIAL.					RAILWAY POLICE.						SUPERINTENDENCE.					
		General Establishment.					North-Western Railway. (Including Rewari-Ferozepore Railway).											
		Establishment.					Officer.	Police Force.					Officers.		Establishment.			
		Inspector.	Deputy Inspectors.	Sergeants.	Clerk.	Constables.	Assistant Inspector General.	Inspectors.	Deputy Inspectors.	Sergeants.	Constables.	Chowkidars.	Inspector-General of Police and his Personal Assistant.	Deputy Inspectors General.	Clerks (200 and over).	Clerks (below 200).	Servants.	Reference Number.
1	Hissar	...	...	...	...	...	...	1	5	18	157	...	...	...	...	...	...	1
6	Umballa	...	...	...	...	...	...	...	...	...	...	...	...	1	...	5	1	6
16	Lahore	...	...	...	...	...	1	5	13	90	681	84	2	1	3	15	17	16
24	Rawalpindi	...	...	...	...	...	...	...	...	...	...	...	...	1	1	4	1	24
26	Peshawar	1	13	38	1	420	...	...	...	...	...	...	...	...	...	...	...	26
27	Kohat	...	4	19	...	249	...	...	...	...	...	...	...	...	...	...	...	27
	Total	1	17	57	1	669	1	6	18	108	838	84	2	3	4	24	19	

(a) Details not available.
(b) Exclusive of 10 Hospital Assistants drawing allowances.
(c) The numerical strength of the District Executive Force, Local, is not given in the Estimate.

in each District, included in the Budget Estimate for 1890-91—continued.

Reference Number.	Districts.	20.—POLICE—*continued*.										22.—EDUCATION.																			
		MUNICIPAL AND CANTONMENT POLICE.								CATTLE POUNDS.		INSPECTION—PROVINCIAL.							INSPECTION—LOCAL				GOVERNMENT SCHOOLS—GENERAL.							
		MUNICIPAL POLICE.				CANTONMENT POLICE.				PROVINCIAL.	LOCAL	OFFICERS.				ESTABLISHMENT.			OFFICERS.		ESTABLISHMENT.		SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR.				PRIMARY SCHOOLS FOR BOYS AND GIRLS—LOCAL.			
																							Provincial.		Local.						
		Inspectors.	Deputy Inspectors.	Sergeants.	Constables.	Inspectors.	Deputy Inspectors.	Sergeants.	Constables.	Pound-keepers.	Pound-keepers.	Inspectors of Schools.	Inspectress of Female Schools.	Assistant Inspectors of Schools.	District Inspectors.	Clerks and Munshis (below 200).	Servants.	Temporary Establishment.	Deputy Inspector.	Chief School Mohurirs.	Clerks and Munshis (below 200).	Servants	Masters (below 200).	Servants.	Masters (below 200).	Servants.	Masters.	Servants.	Temporary Establishment.	Reference Number.
1	Hissar	...	1	17	162	...	...	...	...	2	36	...	...	...	1	...	...	...	...	...	1	1	...	...	...	...	43	...	...	1
2	Rohtak	...	...	6	60	...	...	...	...	3	25	...	...	...	1	...	...	...	...	1	...	1	...	...	10	2	63	...	...	2
3	Gurgaon	...	1	13	129	...	...	...	...	...	32	...	...	...	1	...	...	...	...	...	1	2	...	...	2[illegible]	7	113	...	...	3
4	Delhi	2	4	55	529	...	...	...	...	4	24	1	...	1	1	3	4	1	...	...	1	1	3	...	12	9	79	1	...	4
5	Karnal	...	2	12	139	...	...	...	...	2	13	...	...	...	1	...	...	...	...	...	1	2	...	...	11	...	82	3	...	5
6	Umballa	...	1	11	107	1	1	14	128	13	33	...	...	...	1	...	...	...	...	...	1	1	...	...	38	13	110	...	...	6
7	Simla	...	...	10	77	...	...	1	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	1	...	7
8	Kangra	...	...	1	12	...	...	...	...	...	27	...	...	...	1	...	...	...	...	...	...	1	...	...	24	9	71	...	...	8
9	Hoshiarpur	...	...	8	99	...	...	...	...	...	18	...	...	...	1	...	...	...	...	1	4	1	...	...	6	...	136	...	...	9
10	Jullundur	...	1	8	69	...	1	5	50	...	10	1	...	1	1	3	4	1	1	...	6	5	3	...	19	3	140	...	...	10
11	Ludhiana	...	1	10	110	...	...	...	...	3	12	...	...	...	1	...	...	...	...	1	1	1	...	...	38	12	152	...	...	11
12	Ferozepur	...	1	7	75	...	1	6	52	3	40	...	...	...	1	...	...	...	...	1	1	...	...	...	24	3	90	...	...	12
13	Mooltan	1	2	24	191	...	1	5	35	...	30	...	...	...	1	...	...	...	...	1	1	...	...	...	6	1	94	...	...	13
14	Jhang	...	...	9	69	...	...	...	...	...	26	...	...	...	1	...	...	...	...	...	1	...	...	...	8	...	43	...	...	14
15	Montgomery	...	...	2	19	...	...	...	...	36	...	...	...	...	1	...	...	...	...	...	1	1	...	...	4	...	50	...	...	15
16	Lahore	1	3	54	437	1	...	7	59	36	...	1	1	2	1	5	7	2	...	...	1	1	14	4	14	1	88	...	...	16
17	Amritsar	2	3	57	434	...	...	1	4	...	9	...	...	...	1	...	...	...	...	...	2	1	...	...	30	12	130	4	...	17
18	Gurdaspur	...	...	10	127	...	...	...	...	1	15	...	...	...	1	...	...	...	...	...	6	5	...	...	5	3	150	8	...	18
19	Sialkot	...	1	10	104	1	...	6	52	...	22	...	...	...	1	...	...	...	...	...	1	1	...	...	19	12	169	...	...	19
20	Gujrat	...	...	6	61	...	...	...	...	...	9	...	...	...	1	...	...	...	...	...	1	1	...	...	28	...	110	...	...	20
21	Gujranwala	...	2	10	99	...	...	...	...	25	...	...	...	...	1	...	...	...	...	...	1	1	...	...	8	22	152	3	...	21
22	Shahpur	...	...	9	92	...	...	...	...	...	36	...	...	...	1	...	...	...	...	...	1	1	...	...	11	2	71	...	...	22
23	Jhelum	...	2	10	110	...	...	1	7	36	...	...	...	...	1	...	...	...	...	1	...	...	...	...	15	...	79	...	...	23
24	Rawalpindi	...	1	17	140	1	1	9	98	46	...	1	...	2	1	3	5	2	...	...	1	...	3	...	26	3	126	1	...	24
25	Hazara	...	...	4	33	...	...	...	...	...	12	...	...	...	1	...	...	...	...	...	...	1	...	...	6	...	42	...	...	25
26	Peshawar	1	3	23	250	1	...	17	147	10	...	...	...	...	1	...	...	...	...	1	...	1	...	...	21	...	79	...	...	26
27	Kohat	...	...	4	34	...	...	...	...	28	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	8	...	...	27
28	Bannu	...	...	6	54	...	...	...	...	40	...	...	...	...	1	...	...	...	...	...	2	1	...	...	6	2	31	...	3	28
29	D. I. Khan	...	1	8	76	...	...	...	...	55	...	...	...	1	1	2	2	1	...	...	1	...	...	...	...	...	41	...	...	29
30	D. G. Khan	...	1	8	80	...	...	...	...	41	...	...	...	...	1	...	...	...	...	...	1	1	...	...	9	1	59	38	...	30
31	Muzaffargarh	...	...	...	...	...	...	...	...	44	...	...	...	...	1	...	...	...	...	...	1	1	...	...	...	...	...	...	...	31
	Total	7	31	429	3,978	5	5	72	646	438	429	4	1	7	29	16	22	7	1	7	41	33	23	4	420	117	2,609	59	3	

N.B.—For Training Schools, Provincial, see page 69.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	Districts.	23.—ECCLESIASTICAL.								24.—MEDI													
		ECCLESIASTICAL ESTABLISHMENTS.							CEMETERY ESTABLISHMENT.	MEDICAL ESTABLISHMENT.													
		CHURCH OF ENGLAND.					CHURCH OF SCOTLAND.			DISTRICT MEDICAL OFFICERS, PROVINCIAL.									DISTRICT MEDICAL OFFICERS, LOCAL.				
		Officers.				Establishment.	Officers.	Establishment.		Officers.					Establishment.				Officers.		Establishment.		
		Chaplains.	Junior Chaplains.	Ministers of the Addal. Clergy Society & others.	Chaplains, Ry. Churches, Lahore and Rawalpindi.	Church Establishments.	Chaplain.	Church Establishments.	Choukidars, Gardeners, &c.	Surgeon Majors and Surgeons.	Uncovenanted Officers.	Assistant Surgeons.	Allowances to Regimental Officers for Civil duty.	Allowances to Regimental Officers for charge of Sub-Divisions.	Hospital Assistants.	Compounders and Dressers.	Clerk.	Servants.	Assistant Surgeon.	Hospital Assistants.	Compounders & Dressers.	Servants.	Native Hakims.
1	Hissar	...	...	1	...	2	...	...	2	...	1	...	...	...	...	...	...	...	...	...	...	...	...
2	Rohtak	...	...	...	...	1	...	...	1	...	...	1	...	...	...	...	...	...	...	...	...	...	1
3	Gurgaon	...	...	...	...	1	...	...	3	...	1	2	...	...	...	...	...	...	...	...	...	...	1
4	Delhi	...	1	...	...	4	...	...	4	1	...	...	...	...	1	...	...	...	...	...	...	...	...
5	Karnal	...	...	...	...	1	...	...	2	...	1	...	...	...	...	...	...	...	...	...	...	...	...
6	Umballa	...	2	...	...	4	...	...	4	1	...	...	...	1	...	...	...	...	...	...	...	...	...
7	Simla	2	2	1	...	13	...	...	14	2	...	...	1	...	2	...	...	...	...	...	...	..	...
8	Kangra	...	...	1	...	4	...	...	4	1	...	...	...	...	...	..	...	...	...	...	...	..	2
9	Hoshiarpur	...	...	...	...	1	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...
10	Jullundur	...	1	...	...	4	...	...	1	1	...	...	...	1	...	...	...	...	...	...	...	...	...
11	Ludhiana	...	...	...	...	1	...	...	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...
12	Ferozepur	...	1	...	...	4	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	1
13	Mooltan	...	1	...	...	5	...	...	4	1	...	...	...	...	...	...	...	...	...	...	...	...	...
14	Jhang	...	...	...	...	1	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...
15	Montgomery	...	...	...	...	1	...	...	1	...	1	...	...	...	...	...	...	...	...	...	..	...	...
16	Lahore	3	...	...	1	7	...	...	8	1	...	8	—	1	1	3	1	3	...	...	...	...	1
17	Amritsar	1	...	...	...	2	...	...	2	1	...	1	...	...	...	...	...	1	...	...	...	...	...
18	Gurdaspur	1	...	...	...	4	...	...	1	1	...	1	...	...	...	...	...	...	...	...	...	...	...
19	Sialkot	1	...	...	...	5	...	5	2	1	...	...	...	...	1	4	...	...	...	...	...	...	...
20	Gujrat	...	...	...	...	...	...	...	2	1	..	...	...	...	...	...	...	...	...	...	...	...	...
21	Gujranwalla	...	...	...	...	1	...	...	1	...	...	1	...	...	...	...	...	...	...	...	...	...	23
22	Shahpur	...	...	...	...	1	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...
23	Jhelum	...	...	1	...	2	...	...	1	...	...	1	1	...	...	...	...	...	...	...	..	...	...
24	Rawalpindi	1	3	...	1	12		...	6	1	1	2	...	...	...	...	...	...	...	...	...	...	...
25	Hazara	1		...	...	1	...	...	1	...	...	...	1	...	...	...	...	...	1	2	6	11	1
26	Peshawar	1	1	...	...	8	1	...	7	1	...	...	2	1	...	...	...	...	...	...	...	...	2
27	Kohat	...	...	...	...	1	...	...	2	...	...	...	1	...	...	...	...	...	...	...	...	..	...
28	Bannu	...	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	1
29	D. I. Khan	...	1	...	..	4	...	...	3	...	...	...	1	...	...	...	...	...	...	...	...	...	...
30	D. G. Khan	...	...	...	...	2	...	...	1	...	...	...	2	...	...	...	...	...	...	...	...	...	...
31	Muzaffargarh	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
32	Kashmir	...	...	1	..	...	...	...	—	—	...	1	...	...	...	...	...	...	...	...	...	...	—
	TOTAL	11	13	5	2	97	1	5	83	16	6	30*	10	4	45†	7	1	4	1	2	6	11	33

* Includes 10 Reserve Assistant Surgeons.
† Includes 40 Reserve Hospital Assistants.

in each District, included in the Budget Estimate for 1890-91 —continued.

CAL.

Districts.	Hospitals and Dispensaries. Mofussil Hospitals and Dispensaries. Provincial. Officers. Assistant Surgeons.	Superintendent.	Establishment. Hospital Assistants.	Compounders and Dressers.	Servants.	Local. Officers. Assistant Surgeons.	Hospital Assistants.	Establishment. Compounders and Dressers.	Servants.	Sanitation and Vaccination—Local. Establishment. Vaccinators and Assistants (below 200).	District Sanitation Establishment (below 200).	Clerks.	Servants.	Reference Number.
Delhi	..	..	1	1	3	...	5	4	8	8	...	1	...	1
Jullundur			1	1	3	...	1	1	1	8	1	1	...	2
Lahore	.		1	...	3	...	7	6	13	6	...	1	...	3
Rawalpindi	..	.	1	1	3	1	7	11	18	5	1	1	...	4
	...	.	1	1	3	1	4	6	15	7	5	1	...	5
		.	1	1	3	...	1	1	4	10	...	2	22	6
		.	1	2	3	...	...	.	2	...	...	...	...	7
	..	.	1	1	3	1	3	4	9	11	1	1	...	8
		...	1	1	3	...	4	6	4	8	3	...	..	9
	..	..	..	1	3	...	3	4	10	6	...	2	...	10
	.		1	1	4	1	3	2	4	5	1	1	...	11
	..	...	1	...	3	...	1	2	4	6	1	..	...	12
	...	...	1	1	5	...	6	6	12	14	1	1	..	13
	...	..	1	1	3	1	3	5	8	8	...	1	...	14
	...	...	1	1	3	...	3	3	6	6	...	1	..	15
	2	1	1	5	29	...	1	1	3	1	...	14	1	16
	...		1	1	4	..	3	6	9	11	...	2	..	17
	...		.	1	3	3	8	11	20	12	...	2	...	18
	...		1	1	3	..	6	9	23	15	1	1	...	19
	..	..	1	2	3	1	10	10	20	9	...	1	..	20
	...	...	1	1	3	...	4	4	12	7	...		...	21
	...	...	1	...	3	1	4	5	13	9	1	1	...	22
	...	...	1	1	3	1	5	5	8	10	1	.	...	23
	...	...	1	1	3	1	8	8	23	6	1	...	1	24
	.		1	1	3	...	..	...	...	3	...	.	..	25
	1	...	1	1	3	...	6	6	17	6	...	2	...	26
	...	...	3	3	9	...	1	1	2	4	6	...	...	27
	...	...	3	3	3	...	3	2	8	6	1	1	1	28
	...	...	2	2	3	1	3	5	...	4	1	1	...	29
	...	...	1	...	3	...	5	4	6	...	...	...	...	30
	...	...	1	...	3	.	3	4	9	5	...	1	...	31
	...	...	...	...	...	...	...	...	...	...	...	...	...	32
Total	3	1	34	37	129	13	121	142	291	216	26	40	25	

Districts.	24—Medical—contd. Lunatic Asylum—Provincial. Officers. Superintendents (Allowances).	Deputy Superintendent.	Hospital Assistants.	Compounder and Dresser.	Establishment. Clerks (below 200).	Servants.	Warders.	22—Education—contd. Government Schools, Special. Training Schools—Provincial. Officers. Principal, Training College.	Assistant Superintendent (250).	Masters (below 200).	Establishment. Servants.
Delhi	1	...	1	...	1	10	13	...	...	6	9
Jullundur	...	...	...	...	...	...	...	...	...	10	9
Lahore	1	1	1	1	1	21	38	1	1	6	15
Rawalpindi	...	...	...	...	...	...	...	...	...	6	9
Total	2	1	2	1	2	31	51	1	1	28	42

Statement showing the numerical strength of the Sanctioned Establishments in each District, included in the Budget Estimate for 1890-91—continued.

Reference Number.	Districts.	28.—Scientific and other minor depts. Veterinary charges. Veterinary Schools—Local.		30.—Stationery and printing. Government presses. Jail Press.	32.—Miscellaneous. Petty establishments. Provincial.					Local.			43.—Irrign., minor works & navign. In charge of civil officers. Provincial.		Local.	45.—Civil works. In charge of civil officers. Provincial.			Local.	Reference Number.
		Veterinary Assistants, &c. (below 200).	Servants.	Establishment (below 200).	Staging Bungalow Establishment.	Sansi Reformatory Establishment.	Shishmahal Establishment.	Circuit and Sessions-house Establishment.	Miscellaneous Petty Establishment.	Staging Bungalow and Serai Establishment.	Miscellaneous District Establishment.	Miscellaneous Petty Establishment.	Canal Overseer's Cess Establishment.	Shahpur Canal Establishment.	Shahpur Canal Establishment.	Ferry Establishments.	Nazul Establishments.	Encamping Ground Establishments.	Ferry Establishments.	
1	Hissar	...	...	1	4	...	...	1	...	...	4	...	...	...	...	...	...	...	...	1
2	Rohtak	1	...	2	.	...	...	1	...	4	3	1	...	...	...	...	...	...	...	2
3	Gurgaon	2	1	...	...	...		1	2	10	...	9	..	...	...	...	...	...	4	3
4	Delhi	3	...	1	.	...	...	...	...	3	6	6	...	...	...	...	2	17	2	4
5	Karnal	1	...	2	...	...	...	2	.	3	...	...	...	...	...	...	...	5	130	5
6	Umballa	1	...	2	4	...	...	...	...	...	...	1	...	...	...	...	...	11	...	6
7	Simla	...	...	...	38	...	...	...	...	...	...	...	..	..	...	..	...	...	...	7
8	Kangra	6	...	...	2	...	...	2	...	32	3	...	.	...	...	...	...	...	6	8
9	Hoshiarpur	6	...	...	..	...	...	...	11	13	...	15	...	...	...	...	...	..	16	9
10	Jullundur	1	...	1	1	...	...	...	...	...	2	...	...	...	...	...	.	7	...	10
11	Ludhiana	3	...	1	4	...	...	...	1	7	5	..	...	...	...	...	..	3	1	11
12	Ferozepur	3	...	3	7	...	..	1	3	6		...	...	...	...	1	...	6	...	12
13	Mooltan	5	...	1	...	...	...		..	...	1	.	...	...	...	5	1	...	...	13
14	Jhang	...	...	1	...	...	...	1		22	...	...	...	...	...	3	...	..	3	14
15	Montgomery	...	...	1	4	...	...	...	...	9	30	...	...	...	...	...	...	...	...	15
16	Lahore	3	...	...	3	...	5	...	...	...	...	2	...	...	...	2	4	9	7	16
17	Amritsar	3	...	1	..	..	.			16	..	...	...	...	...	..	2	13	21	17
18	Gurdaspur	1	...	1	22	..	..	1	...	...	8	39	...	...	...	.	...	.	...	18
19	Sialkot	2	...	1	4	4	...	1	...	15	...	7	...	...	...	...	...	9	6	19
20	Gujrat	...	...	1	...	.	...	...	3	6	...	3	...	...	...	.	..	14	...	20
21	Gujranwala	4	...	1	3	...	...	1	...	6	...	...	...	...	...	16	...	8	...	21
22	Shahpur	5	...	1	1	..	...	...	...	14	...	6	...	22	5	7	...		7	22
23	Jhelum	4	...	...	11	...	...	1	...	8	...	...	...	...	...	19	1	9	..	23
24	Rawalpindi	...	...	1	24	..	...	...	...	7	...	...	...	...	...	...	...	58	...	24
25	Hazara	1	...	...	7	...	...	1	...	4	...	...	...	...	...	..	...	...	2	25
26	Peshawar	...	...	2	13	...	...	...	...	...	8	...	54	...	...	...	...	4	...	26
27	Kohat	...	...	...	12	...	...	1	...	6	...	...	6	...	...	...	...	...	...	27
28	Bannu	...	...	2	19	..	...	1	...	12	4	...	...	...	...	...	...	...	...	28
29	Dera Ismail Khan.	...	...	2	28	...	...	...	...	5	...	...	...	...	...	9	...	...	...	29
30	Dera Ghazi Khan.	3	1	2	21	...	...	3	...	...	...	...	...	...	...	10	...	.	...	30
31	Muzaffargarh	1	...	...	4	...	...	...	...	...	...	31	...	...	...	10	...	...	...	31
	Total	59	2	31	236	4	5	19	20	208	74	120	60	22	5	82	10	173	205	

GOVERNMENT OF MADRAS.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1890-91.

Government of India Central Printing Office.—No. 638 C. G.—2-7-90.—100.

GOVERNMENT

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE & RECEIPTS.	Reference to Detailed Estimate.	Budget, 1890-91.				Revised, 1889-90.				No. of item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Land Revenue	6	2,01,77,000	1,43,91,000	10,05,000	4,45,73,000	2,75,33,000	1,59,96,000	10,37,000	4,45,66,000	1
III.—Salt	6	1,77,64,000	1,93,000	...	1,79,57,000	1,74,56,000	1,90,000	...	1,76,46,000	2
IV.—Stamps	7	15,75,000	47,25,000	...	63,00,000	16,00,000	48,00,000	...	64,00,000	3
V.—Excise	7	84,75,000	28,25,000	...	1,13,00,000	84,00,000	28,00,000	...	1,12,00,000	4
VI.—Provincial Rates	7	...	...	71,83,000	71,83,000	...	...	72,50,000	72,50,000	5
VII.—Customs	7	18,56,000	30,000	...	18,86,000	17,79,000	29,000	...	18,08,000	6
VIII.—Assessed Taxes	8	7,75,000	7,75,000	...	15,50,000	8,13,000	8,12,000	...	16,25,000	7
IX.—Forest	8	...	15,75,000	...	15,75,000	...	15,25,000	...	15,25,000	8
X.—Registration	9	5,15,000	5,15,000	...	10,30,000	5,05,000	5,05,000	...	10,10,000	9
XI.—Tributes from Native States	9	34,49,000	...	...	34,49,000	34,52,000	...	...	34,52,000	10
XII.—Interest	9	2,30,000	35,000	99,000	3,64,000	2,05,000	28,000	97,000	3,30,000	11
XIII.—Post Office	10	...	...	...	...	...	...	...	...	
XVIA.—Law and Justice—Courts of Law	10	...	5,38,000	...	5,38,000	...	5,40,000	...	5,40,000	12
XVIB.—Law and Justice—Jails	10	...	1,83,000	...	1,83,000	...	1,50,000	...	1,50,000	13
XVII.—Police	10	...	3,87,000	...	3,87,000	...	3,82,000	...	3,82,000	14
XVIII.—Marine	10	...	2,000	...	2,000	...	1,000	...	1,000	15
XIX.—Education	11	...	1,54,000	1,47,000	3,01,000	...	1,55,000	1,47,000	3,02,000	16
XX.—Medical	11	...	76,000	23,000	99,000	...	80,000	20,000	1,00,000	17
XXI.—Scientific and other Minor Departments	11	...	1,86,000	...	1,86,000	...	1,36,000	...	1,36,000	18
XXII.—Receipts in aid of Superannuation, &c.	12	2,39,000	33,000	1,000	2,73,000	2,53,000	32,000	1,000	2,86,000	19
XXIII.—Stationery and Printing	12	2,000	1,03,000	...	1,05,000	2,000	96,000	...	98,000	20
XXV.—Miscellaneous	12	40,000	1,37,000	5,34,000	7,11,000	39,000	1,37,000	5,42,000	7,18,000	21
XXIX.—Irrigation: Major Works: Portion of Land Revenue due to Irrigation	13	46,32,000	...	...	46,32,000	44,71,000	—	...	44,71,000	22
XXXII.—Civil Works	13	...	15,000	9,25,000	9,40,000	...	15,000	9,25,000	9,40,000	23
Total Civil Heads		6,87,29,000	2,68,78,000	99,17,000	10,55,24,000	6,65,08,000	2,84,09,000	1,00,19,000	10,49,36,000	24
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
VIII.—Assessed Taxes		...	...	...	...	...	...	...	...	25
XIII.—Post Office		...	...	...	...	...	...	...	...	26
XXVI.—State Rys. (Gross Receipts)		31,20,000	...	...	31,20,000	13,14,000	...	...	13,14,000	27
XXVIII.—Subsidized Companies		3,21,000	...	...	3,21,000	4,30,000	...	...	4,30,000	28
XXIX.—Irrigation: Major Works: Direct Receipts		2,47,000	...	...	2,47,000	2,55,000	...	...	2,55,000	29
XXX.—Irrigation—Minor Works and Navigation		...	1,12,000	...	1,12,000	...	1,15,000	...	1,15,000	30
XXXI.—Military Works		30,000	...	...	30,000	30,000	...	...	30,000	31
XXXII.—Civil Works		...	1,00,000	8,000	1,08,000	...	80,000	8,000	88,000	32
XXXIII.—Army: Effective		20,09,000	...	...	20,09,000	22,17,000	...	...	22,17,000	33
Non-Effective		2,20,000	...	...	2,20,000	1,95,000	...	...	1,95,000	34
Total Departmental Heads		59,47,000	2,12,000	8,000	61,67,000	44,41,000	1,95,000	8,000	46,44,000	[illegible]
TOTAL REVE. & RECEIPTS		7,46,76,000	2,70,90,000	99,25,000	11,16,91,000	7,09,49,000	2,86,04,000	1,00,27,000	10,95,80,000	[illegible]

(a) These totals do not include Departmental figures under Assessed Taxes and

Net Increase of Revenue and Receipts

FOR THE YEAR 1890-91.

REVENUE AND RECEIPTS.

No. of item.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,88,79,000	1,41,18,000	10,42,000	4,40,39,000	2,70,55,516	1,59,16,164	9,50 442	4,39,22,122	7,000	...
2	1,78,87,000	1,13,000	...	1,80,00,000	1,63,62,393	1,36,533	...	1,64,98,926	3,11,000	...
3	15,12,000	45,38,000	...	60,50,000	15,33,987	46,01,963	...	61,35,950	...	1,00,000
4	79,50,000	26,50,000	...	1,06,00,000	78,56,114	26,18,704	...	1,04,74,818	1,00,000	...
5	...	...	67,26,000	67,26,000	...	...	69,90,121	69,90,121	...	67,000
6	16,70,000	30,000	...	17,00,000	16,95,107	28,908	...	17,24,015	78,000	...
7	7,62,000	7,63,000	...	15,25,000	7,56,043	7,56,043	...	15,12,086	...	75,000
8	...	15,25,000	...	15,25,000	...	15,15,006	...	15,15,006	50,000	...
9	4,75,000	4,75,000	...	9,50,000	4,79,165	4,79,164	...	9,58,329	20,000	...
10	34,46,000	...	...	34,46,000	34,46,431	...	...	34,46,431	...	3,000
11	2,10,000	23,000	94,000	3,27,000	1,96,587	35,168	94,966	3,26,721	34,000	...
	...	...	...	...	...	8	...	8	...	...
12	...	4,75,000	...	4,75,000	...	4,95,164	...	4,95,164	...	2,000
13	...	1,75,000	...	1,75,000	...	1,65,894	...	1,65,894	33,000	...
14	...	3,70,000	...	3,70,000	...	3,83,626	...	3,83,626	5,000	...
15	...	15,000	...	15,000	...	200	...	200	1,000	...
16	...	2,24,000	1,48,000	3,72,000	...	1,65,459	1,43,276	3,08,735	...	1,000
17	...	71,000	16,000	87,000	...	1,12,580	21,378	1,33,958	...	1,000
18	...	1,31,000	...	1,31,000	...	1,15,692	...	1,15,692	50,000	...
19	3,02,000	37,000	1,000	3,40,000	2,69,067	56,493	1,333	3,26,893	...	13,000
20	8,000	92,000	...	1,00,000	2,031	95,250	...	97,281	7,000	...
21	20,000	1,40,000	4,59,000	6,19,000	27,083	1,43,162	5,20,159	6,90,404	...	7,000
22	43,03,000	...	...	43,03,000	46,05,141	...	...	46,05,141	1,61,000	...
23	...	10,000	8,40,000	8,50,000	...	21,981	8,58,670	8,80,651	...	...
24	6,74,24,000	2,59,75,000	93,26,000	10,27,25,000	6,42,84,665	2,78,43,162	95,80,345	10,17,08,172	8,57,000	2,69,000
25	...	...	...	...	*1,78,991*	...	...	*1,78,991*	...	...
26	...	...	...	...	*21,08,490*	...	...	*21,08,490*	...	...
27	14,56,000	...	...	14,56,000	8,25,798	...	...	8,25,798	18,06,000	...
28	2,30,000	...	...	2,30,000	4,27,681	...	...	4,27,681	...	1,09,000
29	2,52,000	...	...	2,52,000	2,41,079	...	...	2,41,079	...	8,000
30	...	1,16,000	...	1,16,000	...	1,10,907	...	1,10,907	...	3,000
31	27,000	...	...	27,000	27,384	...	...	27,384	...	...
32	...	1,40,000	4,000	1,44,000	...	98,230	5,945	1,04,175	20,000	..
33	17,44,000	...	...	17,44,000	24,50,041	...	...	24,50,041	...	2,08,000
34	1,95,000	...	...	1,95,000	2,39,476	...	...	2,39,476	25,000	...
35	39,04,000	2,56,000	4,000	41,64,000	(a)42,11,459	2,09,137	5,945	(a)44,26,541	18,51,000	3,28,000
									27,08,000	5,97,000
36	7,13,28,000	2,62,31,000	93,30,000	10,68,89,000	6,84,96,124	2,80,52,299	95,86,290	10,61,34,713	21,11,000	

Post Office, which are shown in the Estimates under "India, General."

in 1890-91, Rs. 21,11,000.

GOVERNMENT

CIVIL BUDGET ESTIMATE

General Abstract

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1890-91. Imperial.	Budget, 1890-91. Provincial.	Budget, 1890-91. Local.	Budget, 1890-91. Total.	Revised, 1889-90. Imperial.	Revised, 1889-90. Provincial.	Revised, 1889-90. Local.	Revised, 1889-90. Total.	No. of item.
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	14	1,41,000	1,01,000	17,000	2,59,000	1,78,000	1,05,000	22,000	3,05,000	1
2.—Assignments and Compensations	15	11,71,000	...	...	11,71,000	12,21,000	...	...	12,21,000	2
3.—Land Revenue	15	...	46,46,000	36,15,000	82,61,000	..	46,54,000	36,00,000	82,54,000	3
5.—Salt	23	18,00,000	...	...	18,00,000	16,67,000	...	...	16,67,000	4
6.—Stamps	25	39,000	1,16,000	...	1,55,000	40,000	1,20,000	...	1,60,000	5
7.—Excise	25	3,37,000	1,13,000	...	4,50,000	2,93,000	97,000	...	3,90,000	6
9.—Customs	26	...	1,68,000	...	1,68,000	..	1,61,000	...	1,61,000	7
10.—Assessed Taxes	27	8,000	8,000	...	16,000	8,000	8,000	...	16,000	8
11.—Forest	27	..	12,75,000	...	12,75,000	...	12,50,000	...	12,50,000	9
12.—Registration	30	3,43,000	3,42,000	...	6,85,000	3,28,000	3,27,000	...	6,55,000	10
13.—Interest on Ordinary Debt	31	...	40,000	...	40,000	1,000	30,000	...	31,000	11
14.—Interest on other Obligations	31	42,000	...	8,000	50,000	41,000	—	8,000	49,000	12
15.—Post Office	31	...	1,07,000	...	1,07,000	...	1,06,000	...	1,06,000	13
18.—General Administration	32	2,68,000	9,38,000	2,30,000	14,36,000	2,71,000	9,84,000	2,20,000	14,75,000	14
19A.—Law and Justice—Courts of Law	37	...	41,01,000	...	41,01,000	...	41,10,000	...	41,10,000	15
19B.—Law and Justice—Jails	46	...	8,60,000	...	8,60,000	...	8,20,000	...	8,20,000	16
20.—Police	49	19,000	39,99,000	...	40,18,000	25,000	38,55,000	...	38,80,000	17
21.—Marine	55	...	21,000	...	21,000	...	93,000	...	93,000	18
22.—Education	55	...	14,22,000	7,33,000	21,55,000	...	12,67,000	6,80,000	19,47,000	19
23.—Ecclesiastical	69	3,43,000	...	...	3,43,000	3,40,000	...	...	3,40,000	20
24.—Medical	70	...	10,66,000	6,70,000	17,36,000	...	10,51,000	6,60,000	17,11,000	21
25.—Political	76	6,000	75,000	...	81,000	7,000	74,000	...	81,000	22
26.—Scientific and other Minor Departments	78	80,000	4,50,000	...	5,30,000	...	3,51,000	...	3,51,000	23
27.—Territorial and Political Pensions	82	9,06,000	...	...	9,06,000	9,38,000	...	...	9,38,000	24
28.—Civil Furlough and Absentee Allowances	84	1,000	...	..	1,000	1,000	...	...	1,000	25
29.—Superannuation Allowances and Pensions	84	99,000	12,87,000	8,000	13,94,000	1,08,000	12,47,000	8,000	13,63,000	26
30.—Stationery and Printing	85	2,42,000	7,27,000	...	9,69,000	2,20,000	7,42,000	...	9,62,000	27
32.—Miscellaneous	87	50,000	3,57,000	6,44,000	10,51,000	47,000	1,54,000	7,49,000	9,50,000	28
33.—Famine Relief	88	...	5,000	...	5,000	...	5,00,000	...	5,00,000	29
45.—Civil Works	88	...	3,89,000	38,90,000	42,79,000	...	1,38,000	37,84,000	39,22,000	30
		58,95,000	2,26,13,000	98,15,000	3,83,23,000	57,34,000	2,22,44,000	97,31,000	3,77,09,000	31
Add—Provincial and Local Surpluses		...	...	...	...	...	6,81,000	1,45,000	8,26,000	32
Deduct—Provincial and Local Deficits		...	*21,91,000*	*40,000*	*22,31,000*	...	...	...		33
Total Civil Heads		58,95,000	2,04,22,000	97,75,000	3,60,92,000	57,34,000	2,29,25,000	98,76,000	3,85,35,000	34
DEPARTMENTAL HEADS. For Details, see separate Estimates.										
15.—Post Office		...	...	...	...	...	...	...	...	35
35.—Construction of Protective Irrigation Works		3,50,000	...	...	3,50,000	3,25,000	...	...	3,25,000	36
38.—State Railways: Working Expenses		22,05,000	...	...	22,05,000	11,13,000	...	...	11,13,000	37
39.—Guaranteed Companies: Surplus Profits, &c.		1,39,000	...	...	1,39,000	1,36,000	...	...	1,36,000	38
41.—Miscellaneous Railway Expenditure		32,000	1,64,000	...	1,96,000	17,000	89,000	...	1,06,000	39
42.—Irrign.—Major Works: Working Expenses		10,93,000	...	...	10,93,000	10,82,000	...	...	10,82,000	40
43. Irrigation—Minor Works and Navigation		...	36,50,000	41,000	36,91,000	...	33,31,000	16,000	33,47,000	41
44.—Military Works		7,04,000	...	—	7,04,000	7,72,000	...	...	7,72,000	42
45.—Civil Works		22,000	28,50,000	1,13,000	29,85,000	33,000	22,83,000	1,11,000	24,27,000	43
46.—Army: Effective		3,08,69,000	...	...	3,08,69,000	2,99,23,000	...	...	2,99,23,000	44
Non-effective		32,13,000	...	...	32,13,000	31,72,000	...	...	31,72,000	45
Total Departmental Heads		3,86,27,000	66,64,000	1,54,000	4,54,45,000	3,65,73,000	57,03,000	1,27,000	4,24,03,000	46
TOTAL EXPENDITURE		4,45,22,000	2,70,86,000	99,29,000	8,15,37,000	4,23,07,000	86,28,000	1,00,03,000	8,09,38,000	47

(a) These totals do not include Departmental figures under Post Office

Net Increase of Expenditure

The following is the estimated cost of collecting

Land Revenue . . . 18·533 per cent.

Salt including Excise . 7·69 „

FOR THE YEAR 1890-91.

OF EXPENDITURE.

No. of item.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,22,000	92,000	15,000	2,29,000	1,77,385	1,08,484	16,410	3,02,279	...	46,000
2	11,52,000	...	...	11,52,000	11,65,825	...	...	11,65,825	...	50,000
3	...	46,11,000	32,80,000	78,91,000	...	46,25,150	32,28,913	78,54,063	7,000	...
4	17,62,000	...	...	17,62,000	14,91,148	...	...	14,91,148	1,33,000	...
5	39,000	1,18,000	...	1,57,000	39,782	1,19,347	..	1,59,129	...	5,000
6	2,97,000	99,000	...	3,96,000	2,46,710	82,236	..	3,28,946	60,000	...
7	...	1,65,000	...	1,65,000	..	1,63,160	...	1,63,160	7,000	...
8	9,000	9,000	...	18,000	7,977	7,977	...	15,954	...	...
9	...	12,75,000	...	12,75,000	...	12,15,541	...	12,15,541	25,000	...
10	3,28,000	3,27,000	...	6,55,000	3,27,575	3,27,574	...	6,55,149	30,000	...
11	...	34,000	...	34,000	8,073	28,408	...	36,481	9,000	...
12	50,000	...	9,000	59,000	40,852	...	8,314	49,166	1,000	...
13	...	1,07,000	...	1,07,000	...	1,05,906	...	1,05,906	1,000	...
14	2,66,000	9,42,000	2,80,000	14,88,000	2,65,963	9,59,484	2,20,439	14,45,886	...	39,000
15	...	40,95,000	...	40,95,000	...	40,81,417	...	40,81,417	...	9,000
16	...	8,71,000	...	8,71,000	...	8,29,480	...	8,29,480	40,000	...
17	28,000	39,78,000	...	40,06,000	27,817	37,56,896	...	37,84,713	1,38,000	...
18	...	13,000	...	13,000	...	11,063	...	11,063	...	72,000
19	...	12,82,000	7,30,000	20,12,000	...	11,80,309	7,02,390	18,82,699	2,08,000	...
20	3,40,000	...	...	3,40,000	3,30,166	...	...	3,30,166	3,000	...
21	...	10,45,000	5,99,000	16,44,000	...	10,81,230	6,06,053	16,87,283	25,000	...
22	9,000	75,000	...	84,000	8,308	71,528	...	79,836	...	...
23	...	3,57,000	...	3,57,000	...	4,00,770	...	4,00,770	1,79,000	...
24	9,80,000	...	...	9,80,000	9,66,559	...	...	9,66,559	...	32,000
25	1,000	...	...	1,000	1,602	...	...	1,602	...	...
26	1,15,000	11,91,000	6,000	13,12,000	1,15,291	11,53,723	5,709	12,74,723	31,000	...
27	2,46,000	7,13,000	...	9,59,000	1,96,682	8,14,174	...	10,10,856	7,000	...
28	34,000	3,35,000	6,14,000	9,83,000	34,130	1,74,870	6,20,306	8,29,306	1,01,000	...
29	...	5,000	...	5,000	...	2,587	...	2,587	...	4,95,000
30	...	1,27,000	38,87,000	40,14,000	.	1,77,098	38,66,682	40,43,780	3,57,000	...
31	57,78,000	2,18,66,000	94,20,000	3,70,64,000	54,51,845	2,14,78,412	92,75,216	3,62,05,473	13,62,000	7,48,000
32	...	...	...	...	...	11,39,322	1,67,880	13,07,202	...	8,26,000
33	...	*12,08,000*	*1,87,000*	*13,95,000*	...	...	...	...	*22,31,000*	...
34	57,78,000	2,06,58,000	92,33,000	3,56,69,000	54,51,845	2,26,17,734	94,43,096	3,75,12,675	*8,60,000*	15,74,000
35	...	...	...	...	*11,39,635*	...	...	*11,39,635*	...	...
36	3,50,000	...	...	3,50,000	2,60,724	...	...	2,60,724	25,000	...
37	10,80,000	...	...	10,80,000	7,48,037	...	...	7,48,037	10,92,000	...
38	1,31,000	...	...	1,31,000	1,27,027	...	...	1,27,027	3,000	...
39	40,000	...	...	40,000	...	...	...	...	90,000	...
40	10,75,000	...	...	10,75,000	11,05,243	...	...	11,05,243	11,000	...
41	...	33,00,000	...	33,00,000	...	32,94,403	1,070	32,95,473	3,44,000	...
42	6,85,000	...	...	6,85,000	6,16,511	...	...	6,16,511		68,000
43	21,000	23,00,000	70,000	23,91,000	20,186	20,74,417	2,07,868	23,02,471	5,58,000	...
44	3,12,32,000	...	...	3,12,32,000	3,15,22,661	...	...	3,15,22,661	9,46,000	...
45	30,80,000	...	...	30,80,000	30,79,942	...	..	30,79,942	41,000	...
46	3,76,94,000	56,00,000	70,000	4,33,64,000	(a) 3,74,80,331	53,68,820	2,08,938	(a) 4,30,58,089	31,10,000	68,000
									22,41,000	16,42,000
47	4,34,72,000	2,62,58,000	93,03,000	7,90,33,000	4,29,32,176	2,79,86,554	96,52,034	8,05,70,764	5,99,000	

which are shown in the Estimates under "India, General."

in 1890-91, Rs. 5,99,000.

the undermentioned Revenues :—

Stamps . . 2·46 per cent.
Customs . . 8·907 ,,

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1890-91.

I.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
SHARED.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue	4,81,18,000	4,77,05,000	4,72,00,000	4,47,03,325
Sale of Government Estates	1,700	1,700	5,000	2,590
Sale-proceeds of Waste Lands and Redemption of Land Tax	11,100	14,100	20,000	27,607
Rent, &c., of Fisheries	18,200	2,28,200	15,000	86,222
Miscellaneous—				
Process Service Fees	30,500	30,000	35,000	28,044
Stone-quarry Receipts	1,900	1,700	1,300	1,372
Fines and Forfeitures of Revenue Courts	2,100	2,000	2,700	2,525
Rents of Railway Class C Land	4,300	4,300	5,000	5,011
Recoveries of over-payments in previous years	3,600	4,500	6,000	6,077
Receipts of the Survey Department	8,600	8,500	10,000	10,094
Recoveries in India of Law charges in England on account of appeals from India	...	...	...	3,954
Total Miscellaneous	51,000	51,000	60,000	57,077
TOTAL SHARED	4,82,00,000	4,80,00,000	4,73,00,000	4,75,76,821
Deduct—PROVINCIAL SHARE (a)—ONE-FOURTH	*1,43,91,000*	*1,59,96,000*	*1,41,18,000*	*1,59,16,164*
IMPERIAL SHARE—THREE-FOURTHS	3,38,09,000	3,20,04,000	3,31,82,000	3,16,60,657
Deduct—"XXIX.—Irrigation—Major Works—Portion of Land Revenue due to Irrigation" (*see* page 13.)	*46,32,000*	*44,71,000*	*43,03,000*	*46,05,141*
TOTAL IMPERIAL	2,91,77,000	2,75,33,000	2,88,79,000	2,70,55,516
PROVINCIAL.				
PROVINCIAL SHARE AS ABOVE	1,43,91,000	1,59,96,000	1,41,18,000	1,59,16,164
LOCAL.				
Rent, &c., of Fisheries	1,03,000	1,02,000	99,000	1,04,925
Miscellaneous—				
Local Funds Act V of 1884	2,000	5,000	1,000	5,190
Village Service Fund	9,00,000	9,30,000	9,42,000	8,40,327
Total Miscellaneous	9,02,000	9,35,000	9,43,000	8,45,517
TOTAL LOCAL	10,05,000	10,37,000	10,42,000	9,50,442
TOTAL	4,45,73,000	4,45,66,000	4,40,39,000	4,39,22,122

(a) Includes Contribution from Imperial.

III.—SALT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Customs Duty on Salt	2,500	2,500	4,500	2,858
Proceeds of Sale of Government Salt	25,31,100	23,30,000	27,48,500	22,68,599
Excise Duty on Salt	1,52,27,500	1,51,20,800	1,51,30,000	1,40,88,328
Miscellaneous	2,900	2,700	4,000	2,608
TOTAL IMPERIAL	1,77,64,000	1,74,56,000	1,78,87,000	1,63,62,393
PROVINCIAL.				
Rents of Warehouses	300	380	400	292
Fees and Cesses	1,51,000	1,48,200	58,200	92,487
Fines and Forfeitures	1,800	1,900	400	1,067
Miscellaneous	39,900	39,520	54,000	42,687
TOTAL PROVINCIAL	1,93,000	1,90,000	1,13,000	1,36,533
TOTAL	1,79,57,000	16,46,000	1,80,00,000	1,64,98,926

IV.—STAMPS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques	1,10,000	1,20,000	1,15,000	1,11,619
Bills of Exchange or Hoondies	77,000	85,000	80,000	80,604
Other General Stamps	21,77,000	21,80,000	20,30,000	20,67,041
Total Sale of General Stamps	23,64,000	23,85,000	22,25,000	22,59,264
Sale of Court-fee Stamps (including Stamp Paper for Copies)	38,67,000	39,35,000	7,55,000	38,05,207
Duty on Impressing Documents	33,000	31,000	28,000	31,678
Fines and Penalties	35,000	000	41,000	38,852
Miscellaneous	1,000	1,000	1,000	949
TOTAL	63,00,000	64,00,000	60,50,000	61,35,950
IMPERIAL SHARE—ONE-FOURTH	15,75,000	16,00,000	15,12,000	15,33,987
PROVINCIAL SHARE—THREE-FOURTHS	47,25,000	48,00,000	45,38,000	46,01,963

V.—EXCISE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	1,06,89,700	1,05,78,700	99,15,000	98,56,533
Sale-proceeds of Excise Opium	2,60,000	2,66,900	2,66,500	1,91,511
Gain on Sale-proceeds of Excise Opium	3,40,000	3,40,100	4,08,500	4,17,070
Fines, Confiscations, and Miscellaneous	10,300	14,300	10,000	9,704
TOTAL	1,13,00,000	1,12,00,000	1,06,00,000	1,04,74,818
IMPERIAL SHARE—THREE-FOURTHS	84,75,000	84,00,000	79,50,000	78,56,114
PROVINCIAL SHARE—ONE-FOURTH	28,25,000	28,00,000	26,50,000	26,18,704

VI.—PROVINCIAL RATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOCAL.				
Rates and Cesses on Lands—	Rs.	Rs.	Rs.	Rs.
Cesses on Lands—				
Local Funds under Act V of 1884	44,50,000	44,15,000	43,00,000	43,08,030
Village Service Fund	18,00,000	18,47,000	15,60,000	17,96,435
Road Fund—				
Badrachallam and Rakapali Taluks	1,000	1,000	1,000	358
Irrigation Cess Fund	40,000	40,000	35,000	42,627
Total Rates and Cesses on Lands	62,91,000	63,03,000	58,96,000	61,47,450
Miscellaneous—				
Local Fund under Act V of 1884	1,30,000	1,35,000	1,20,000	1,16,754
Village Service Fund	7,50,000	8,00,000	7,00,000	7,14,175
Irrigation Cess Fund	12,000	12,000	10,000	11,742
Total Miscellaneous	8,92,000	9,47,000	8,30,000	8,42,671
TOTAL	71,83,000	72,50,000	67,26,000	69,90,121

VII.—CUSTOMS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Sea Customs Imports	13,13,000	11,38,000	11,40,000	11,39,338
" **Exports**	4,63,000	5,00,000	4,55,000	4,70,999
" **Miscellaneous**	520	500	500	413
Land Customs	79,480	1,40,500	74,500	84,357
TOTAL IMPERIAL	18,56,000	17,79,000	16,70,000	16,95,107
PROVINCIAL.				
Warehouse and Wharf Rents	7,070	7,000	7,000	7,740
Miscellaneous	22,930	22,000	23,000	21,168
TOTAL PROVINCIAL	30,000	29,000	30,000	28,908
TOTAL	18,86,000	18,08,000	17,00,000	17,24,015

VIII.—ASSESSED TAXES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	R.
Income Tax—				
Deductions by Government from Salaries and Pensions	2,89,000	2,89,000	2,81,000	2,83,449
Deductions by Government from Interest on Government Securities	72,000	72,000	69,000	72,047
Ordinary Collections	11,86,000	12,61,000	11,71,000	11,54,136
Penalties	3,000	3,000	4,000	2,452
Total Income Tax	15,50,000	16,25,000	15,25,000	15,12,084
License Tax	...	...	...	2
TOTAL	15,50,000	16,25,000	15,25,000	15,12,086
IMPERIAL SHARE—ONE-HALF	7,75,000	8,13,000	7,62,000	7,56,043
PROVINCIAL SHARE—ONE-HALF	7,75,000	8,12,000	7,63,000	7,56,043

IX.—FOREST.

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency	4,25,100	4,03,950	3,91,250	3,48,540
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	11,25,850	10,90,000	11,10,500	11,25,619
III.—Confiscated Drift and Waif Wood	10,570	11,130	12,360	16,264
IV.—Revenue from Forests not managed by Government	20	20	30	20
V.—Miscellaneous	13,460	19,900	10,860	24,563
TOTAL	15,75,000	15,25,000	15,25,000	15,15,006

DETAILS.

	Budget Estimate, 1890-91.		Revised Estimate, 1889-90.		Budget Estimate, 1889-90.		Accounts, 1888-89.	
	Northern Circle.	Southern Circle.	Northern Circle.	Southern Circle.	Northern Circle.	Southern Circle.	Northern Circle.	Southern Circle.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency—								
a. Timber	65,000	1,45,000	59,300	1,40,000	64,400	1,45,000	21,302	1,27,847
b. Firewood and Charcoal	71,100	65,000	70,000	65,000	75,200	45,000	61,986	42,707
c. Bamboos	4,400	2,000	3,050	2,000	2,350	2,000	1,615	1,649
d. Sandal Wood	3,600	10,000	3,600	12,000	4,500	5,500	6,965	10,564
e. Grass and other Minor Produce	15,000	44,000	13,000	36,000	6,800	40,500	8,428	65,477
Total Timber, &c., removed by Govt. Agency	1,59,100	2,66,000	1,48,950	2,55,000	1,53,250	2,38,000	1,00,296	2,48,244
	4,25,100		4,03,950		3,91,250		3,48,540	
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers—								
a. Timber	1,39,300	1,00,000	1,34,900	92,000	1,25,600	1,00,000	1,40,633	1,12,634
b. Firewood and Charcoal	97,100	1,66,000	93,000	1,66,000	1,07,000	1,65,000	1,08,303	1,76,364
c. Bamboos	55 700	89,000	52,850	85,000	50,000	79,000	51,059	80,559
d. Grazing and Fodder Grass	77,800	56,000	75,500	53,000	71,000	65,000	77,459	52,396
e. Other Minor Produce	1,24,950	2,20,000	1,20,050	2,17,700	1,20,900	2,27,000	1,17,735	2,08,477
Total Timber, &c., removed by Consumers, &c.	4,94,850	6,31,000	4,76,300	6,13,700	4,74,500	6,36,000	4 95,189	6,30,430
	11,25,850		10,90,000		11,10,500		11,25,619	
III.—Confiscated Drift and Waif Wood	8,070	2,500	8,130	3,000	9,360	3,000	12,531	3,733
	10,570		11,130		12,360		16,264	
IV.—Revenue from Forest not managed by Government	20	...	20	...	30	...	20	...
	20		20		30		20	
V.—Miscellaneous—								
a. Fines and Forfeitures	330	300	290	200	290	200	162	441
b. Refunds	410	1,700	1,760	5,300	370	1,000	375	4,738
c. Recoveries of over-payments in previous years	2,720	8,000	4,550	7,800	2,200	6,800	8,347	10,500
Total Miscellaneous	3,460	10,000	6,600	13,300	2,860	8,000	8,884	15,679
	13,460		19,900		10,860		24,563	

X.—REGISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Fees for registering Documents	10,02,000	9,83,000	9,22,000	9,31,708
Fees for Copies of Registered Documents	24,000	24,000	24,000	24,025
Miscellaneous	4,000	3,000	4,000	2,596
TOTAL	10,30,000	10,10,000	9,50,000	9,58,329
IMPERIAL SHARE—ONE-HALF	5,15,000	5,05,000	4,75,000	4,79,165
PROVINCIAL SHARE—ONE-HALF	5,15,000	5,05,000	4,75,000	4,79,164

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Tribute from Jeypore	1,000	2,000	...	...
Tribute from Travancore	7,83,000	7,83,000	7,83,000	7,83,112
Tributes from Various Petty States—				
Tribute from Bastar	2,000	4,000	...	...
Peshkash and Subsidy from Cochin	2,00,000	2,00,000	2,00,000	2,00,000
Peshkash and Subsidy from Mysore	24,50,000	24,50,000	24,50,000	24,50,000
Peshkash and Subsidy from Travancore	13,000	13,000	13,000	13,319
TOTAL	34,49,000	34,52,000	34,46,000	34,46,431

XII.—INTEREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Native States	...	...	...	7,669
Interest on Loans to Presidency Corporations	2,01,000	1,74,420	1,75,200	1,57,445
Interest on Arrears of Revenue	26,000	27,000	22,000	26,781
Miscellaneous	3,000	3,580	12,800	4,692
TOTAL IMPERIAL	2,30,000	2,05,000	2,10,000	1,96,587
PROVINCIAL.				
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations)	7,070	7,580	7,000	8,672
Interest on Loans to Landholders, &c.	13,930	8,000	8,000	16,650
Interest on Advances to Cultivators	11,000	10,120	6,000	7,504
Interest on Government Securities	3,000	2,300	2,000	2,342
TOTAL PROVINCIAL	35,000	28,000	23,000	35,168
LOCAL.				
Interest on Arrears of Revenue	4,000	3,000	4,000	2,576
Interest on Government Securities—				
Local Funds under Act V of 1884	60 000	59 000	56,600	58,808
Village Service Fund	34,700	34,700	33,100	33,279
Irrigation Cess Fund	300	300	300	303
Total Interest on Government Securities	95,000	94,000	90,000	92,390
TOTAL LOCAL	99,000	97,000	94,000	94,966
TOTAL	3,64,000	3,30,000	3,27,000	3,26,721

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Presidency Corporations—				
Madras Municipality	57,200	57,200	57,200	57,200
Madras Harbour Trust	1,43,800	1,17,220	1,18,000	1,00,245
Total Interest on Loans to Presidency Corporations	2,01,000	1,74,420	1,75,200	1,57,445
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations)—				
Ootacamund Municipality	210	220	220	276
Coonoor Municipality	90	100	100	117
Cochin Municipality	90	...	...	...
Local Fund Circle, Saidapet	4,680	5,150	4,570	5,587
Local Fund Circle, Calicut	830	910	910	1,260
Local Fund Circle Tellicherry	1,170	1,200	1,200	1,432
Total Interest on Loans to Municipal, &c.	7,070	7,580	7,000	8,672
Interest on Loans to Landholders, &c.—				
Ramnad Zamindari	...	...	...	3,699
Bunganapally Nawab	10,580	4,310	4,310	9,146
Audipatti Poligar	1,760	2,000	2,000	2,007
Shulagiri Estate	1,270	1,370	1,370	1,474
Panayur Mittadar	320	320	320	324
Total Interest on Loans to Landholders, &c.	13,930	8,000	8,000	16,650

XIII.—POST OFFICE.

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
District Post Collections	...	..	...	8

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	15,000	12,000	16,000	11,487
Court-fees realised in Cash	20,000	18,000	22,000	14,167
General Fees, Fines, and Forfeitures—				
Translation Fees	25,000	25,000	21,000	22,916
Printing Fees	60,000	70,000	50,000	51,492
Other Fees	7,000	8,000	8,200	8,514
Civil Courts	1,000	1,000	1,000	1,281
Magisterial Fines	3,90,000	3,86,000	3,37,000	3,59,695
Other Items	6,000	6,000	6,000	12,699
Total General Fees, Fines, &c.	4,89,000	4,96,000	4,23,200	4,56,597
Pleadership Examination Fees	6,000	6,000	5,300	6,545
Miscellaneous Fees and Fines	1,000	1,000	1,500	1,035
Miscellaneous	7,000	7,000	7,000	5,333
TOTAL	5,38,000	5,40,000	4,75,000	4,95,164

XVIB.—LAW AND JUSTICE—JAILS.

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Jails—				
Hire of Convicts	12,000	10,000	9,000	6,540
Miscellaneous	4,000	4,000	4,000	2,264
Total Jails	16,000	14,000	13,000	8,804
Jail Manufactures—				
Cost Price of Manufactures	1,38,000	1,06,000	1,38,000	1,29,859
Profits of Manufacture	29,000	30,000	24,000	27,231
Total Jail Manufactures	1,67,000	1,36,000	1,62,000	1,57,090
TOTAL	1,83,000	1,50,000	1,75,000	1,65,894

XVII.—POLICE.

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Police supplied to Railways	6,600	4,500	3,800	...
Police supplied to Municipal, Cantonment, and Town Funds	5,800	6,500	5,400	15,831
Police supplied to Public Departments, &c.	25,000	23,000	25,000	17,921
Presidency Police (a)	...	...	...	25,057
Cash Receipts under the Arms Act	100	...	...	575
Fees, Fines, and Forfeitures—				
Fines on Stray Cattle	2,51,000	2,48,500	2,46,000	2,45,559
Sale of Forfeited Cattle	22,000	20,000	20,000	20,397
Other Fines, Fees, &c.	8,600	12,000	7,250	609
Sundry (Pound) Receipts	28,000	27,000	21,000	25,771
Total Fees, Fines, and Forfeitures	3,09,600	3,07,500	2,94,250	2,92,336
Superannuation Receipts	1,500	1,500	1,500	1,088
Miscellaneous—				
Miscellaneous	17,150	18,000	18,700	9,736
Rents of Police Huts	21,250	21,000	21,350	21,082
Total Miscellaneous	38,400	39,000	40,050	30,818
TOTAL	3,87,000	3,82,000	3,70,000	3,83,626

(a) In future Accounts and Estimates the receipts for Presidency Police should be shown separately.

XVIII.—MARINE.

PROVINCIAL.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Hire of Vessels	500		...	...
Sale proceeds of Vessels and Stores	...		..	200
Pilotage Receipts	...		15,000	...
Miscellaneous	1,500		...	...
TOTAL	2,000	1,000	15,000	200

XIX.—EDUCATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General	51,000	50,000	40,000	53,014
Fees, Government Colleges, Professional	30,000	26,000	31,000	27,385
Fees, Schools, General	19,000	13,000	17,000	12,272
Fees, Schools, Special	6,000	10,000	5,000	9,965
Contributions	2,800	3,000	1,750	1,436
Miscellaneous	45,200	53,000	1,20,250	61,387
Total Provincial	1,54,000	1,55,000	2,24,000	1,65,459
Local.				
Fees, Schools, General	1,25,000	1,25,000	1,25,000	1,20,132
Fees, Schools, Special	2,000	2,000	2,000	1,229
Contributions	2,000	2,000	2,000	3,285
Income from Endowments	3,000	3,000	4,000	4,099
Miscellaneous	15,000	15,000	15,000	14,531
Total Local	1,47,000	1,47,000	1,48,000	1,43,276
TOTAL	3,01,000	3,02,000	3,72,000	3,08,735

XX.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Medical College Fees	18,500	18,000	18,600	18,600
Hospital Receipts	9,000	12,500	9,000	10,028
Lunatic Asylum Receipts	8,000	9,000	7,000	15,160
Medicines sold by Civil Surgeons	200	100	300	49
Contributions	38,300	38,000	34,100	63,589
Miscellaneous	2,000	2,400	2,000	5,154
Total Provincial	76,000	80,000	71,000	1,12,580
Local.				
Hospital Receipts	...	50	...	39
Medicines sold by Civil Surgeons	2,000	1,950	2,000	1,713
Income from Endowments	1,000	1,000	1,000	994
Contributions	15,000	12,000	10,000	15,356
Miscellaneous	5,000	5,000	3,000	3,276
Total Local	23,000	20,000	16,000	21,378
TOTAL	99,000	1,00,000	87,000	1,33,958

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts	3,500	4,000	3,000	3,971
Veterinary Receipts	...	1,000	...	1,794
Cinchona Plantations	40,000	13,000	40,000	3,002
Receipts on account of Experimental Cultivation	750	500	200	739
Receipts on account of Public Exhibitions and Fairs	...	300	...	7,662
Emigration Fees	9,500	11,700	9,000	7,447
Examination Fees	1,30,000	1,04,000	76,700	89,166
Miscellaneous	2,250	1,500	2,100	1,311
TOTAL	1,86,000	1,36,000	1,31,000	1,15,692

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	1,50,000	1,60,000	1,85,000	1,71,976
Subscriptions to the Medical Retiring Fund	20,000	20,000	25,000	19,502
Subscriptions under the Indian Civil Service Family Pension Regulations	12,400	11,200	10,500	8,715
Subscriptions to the Bengal Civil Fund	1,600	1,600	1,500	1,162
Subscriptions to the Madras Civil Fund	55,000	60,000	80,000	67,665
Do. Bombay do.	...	200	...	47
TOTAL IMPERIAL	2,39,000	2,53,000	3,02,000	2,69,067
PROVINCIAL.				
Contributions for Pensions and Gratuities	32,000	31,000	36,000	56,007
Miscellaneous	1,000	1,000	1,000	486
TOTAL PROVINCIAL	33,000	32,000	37,000	56,493
LOCAL.				
Contributions for Pensions and Gratuities	1,000	1,000	1,000	1,333
TOTAL	2,73,000	2,86,000	3,40,000	3,26,893

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts—				
Stationery supplied to State Railways	1,000	1,000	6,000	1,290
Sales of Gazettes and other Publications	700	800	500	675
Other Press Receipts	300	200	1,500	66
TOTAL IMPERIAL	2,000	2,000	8,000	2,031
PROVINCIAL.				
Stationery Receipts	22,000	22,000	21,000	26,301
Sales of Gazettes and other Publications	48,000	42,000	39,000	43,171
Other Press Receipts	33,000	32,000	32,000	25,778
TOTAL PROVINCIAL	1,03,000	96,000	92,000	95,250
TOTAL	1,05,000	98,000	1,00,000	97,281

XXV.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Premium on Bills	28,000	30,000	16,000	21,741
Unclaimed Bills of Exchange of more than three years' standing	200	200	200	208
Recovery of Insurance and other Charges on English Stores—				
One per cent. chargeable on Stores for Provincial and Local Funds, &c.	11,800	8,800	3,800	5,134
TOTAL IMPERIAL	40,000	39,000	20,000	27,083
PROVINCIAL.				
Unclaimed Deposits	20,000	20,000	22,000	24,025
Treasure Trove	500	600	300	1,064
Sale of old Stores and Materials	2,500	2,500	2,000	2,704
Sales of Land and Houses, &c.	500	1,500	...	753
Fees for Government Audits	8,000	8,400	7,700	8,401
Contributions	70,000	70,000	68,300	75,642
Rents	...	30	...	30
Miscellaneous Fees, Fines, and Forfeitures	25,500	24,000	27,500	22,339
Miscellaneous—				
Cash Recoveries of Service Payments in previous years	3,000	3,000	3,000	2,159
Other Receipts	7,000	6,970	9,200	6,045
Total Miscellaneous	10,000	9,970	12,200	8,204
TOTAL PROVINCIAL	1,37,000	1,37,000	1,40,000	1,43,162
Carried over	1,77,000	1,76,000	1,60,000	1,70,245

XXV.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,77,000	1,76,000	1,60,000	1,70,245
Local.				
Contributions—				
Local Funds under Act IV of 1871—				
Municipal Contributions	12,000	15,000	12,000	365
Voluntary Contributions				13,550
Total Contributions	12,000	15,000	12,000	13,915
Rents—				
Local Funds under Act IV of 1871—				
Choultry Rents	2,15,000	2,10,000	2,20,000	2,15,133
Market Rents	90,000	95,000	85,000	83,173
Bungalow Fees	12,000	13,000	12,000	12,905
Total Rents	3,17,000	3,18,000	3,17,000	3,11,211
Miscellaneous Fees, Fines, and Forfeitures—				
Local Funds under Act IV of 1871	12,000	14,000	8,000	12,156
Miscellaneous—				
Local Funds under Act IV of 1871—				
Sale of Avenue Clippings	95,000	95,000	60,000	91,508
Other Receipts	13,000	15,000	12,000	13,898
Village Service Fund	85,000	85,000	50,000	77,471
Total Miscellaneous	1,93,000	1,95,000	1,22,000	1,82,877
Total Local	5,34,000	5,42,000	4,59,000	5,20,159
TOTAL	7,11,000	7,18,000	6,19,000	6,90,404

XXIX.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Portion of Land Revenue due to Irrigation	46,32,000	44,71,000	43,03,000	46,05,141
TOTAL	46,32,000	44,71,000	43,03,000	46,05,141

XXXII.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers	15,000	15,000	10,000	21,981
Local.				
In charge of Civil Officers—				
Local Funds under Act IV of 1871—				
Road Tolls	7,80,000	7,80,000	6,95,000	7,16,159
Ferry Tolls				
Canal and Ferry Funds—				
Canal Tolls	1,45,000	1,45,000	1,45,000	1,42,511
Ferry Tolls				
Miscellaneous				
Village Service Fund				
Total in charge of Civil Officers, Local	9,25,000	9,25,000	8,40,000	8,58,670
TOTAL	9,40,000	9,40,000	8,50,000	8,80,651

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1890-91.

I.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Revenue Refunds	1,39,000	1,76,000	1,20,000	1,77,160
Drawbacks	2,000	2,000	2,000	225
Total Imperial	1,41,000	1,78,000	1,22,000	1,77,385
Provincial.				
Revenue Refunds	1,01,000	1,05,000	92,000	1,08,484
Local.				
Revenue Refunds	17,000	22,000	15,000	16,410
TOTAL	2,59,000	3,05,000	2,29,000	3,02,279

Details.

Revenue Refunds.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial Heads.				
Salt	2,000	4,000	4,000	28,243
Customs	20,000	50,000	16,000	26,787
Total Imperial Heads	22,000	54,000	20,000	55,030
Divided Heads.				
Land Revenue	1,12,000	1,14,000	94,000	1,13,611
Stamps	77,000	79,000	77,000	79,274
Excise	5,000	8,000	1,000	3,457
Assessed Taxes	16,000	18,000	16,000	26,339
Registration	3,000	3,000	3,000	2,680
Total Divided Heads	2,13,000	2,22,000	1,91,000	2,25,361
Divided Heads—Imperial Share	1,17,000	1,22,000	1,00,000	1,22,130
Divided Heads—Provincial Share	96,000	1,00,000	91,000	1,03,231
Provincial Heads.				
Forest	5,000	5,000	1,000	5,253
Local.				
Provincial Rates—				
Local Funds Act V of 1884	10,000	15,000	10,000	10,559
Village Service Funds	4,000	4,000	4,000	2,583
Canal and Ferry Funds	2,900	2,700	900	3,146
Irrigation Cess Fund	100	300	100	122
Total Local	17,000	22,000	15,000	16,410
Total Imperial Sub-Heads	1,39,000	1,76,000	1,20,000	1,77,160
" Provincial Sub-Heads	1,01,000	1,05,000	92,000	1,08,484
" Local Sub-Head	17,000	22,000	15,000	16,410
Total Revenue Refunds	2,57,000	3,03,000	2,27,000	3,02,054

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Inamdars and other Grantees	2,86,000	2,86,000	2,87,000	2,86,492
Pensions in lieu of Resumed Lands	2,33,000	2,40,000	2,53,000	2,63,161
Compensations	6,47,000	6,90,000	6,07,000	6,10,177
Miscellaneous	5,000	5,000	5,000	5,995
TOTAL	11,71,000	12,21,000	11,52,000	11,65,825

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Inamdars and other Grantees.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum	1,75,000	1,75,000	1,75,000	1,77,502
Not exceeding Rs. 5,000 per annum	1,11,000	1,11,000	1,12,000	1,08,990
Total Inamdars and other Grantees	2,86,000	2,86,000	2,87,000	2,86,492
Pensions in lieu of Resumed Lands.				
Exceeding Rs. 5,000 per annum	77,000	83,000	92,000	99,154
Not exceeding Rs. 5,000 per annum	1,56,000	1,57,000	1,61,000	1,62,484
Commutations	...	...	...	1,523
Total Pensions in lieu of Resumed Lands	2,33,000	2,40,000	2,53,000	2,63,161
Compensations.				
Compensation to the French Government under Convention of 1815	4,26,000	4,26,000	4,26,000	4,26,000
Compensation to Travancore and Cochin States on account of Customs Revenue	1,50,000	1,50,000	1,48,000	1,46,554
Compensation to Ali Rajah Bebi of Cannanore for the Amendivi Island	5,250	5,250	5,250	10,500
Salt Compensation payable under the Convention with the French Government, dated 7th March 1815	14,000	14,000	14,000	14,000
Ditto to other individuals	10,100	10,100	10,100	9,478
Compensation to the French Government at Pondicherry on account of the Arrack Farm in the French Settlement of Masulipatam	3,550	3,550	3,550	3,550
Toddy Compensation	100	100	100	95
Compensation for the suppression of earth salt manufactured in Pudukotah	38,000	81,000	...	...
Total Compensations	6,47,000	6,90,000	6,07,000	6,10,177

3.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Charges of District Administration	36,48,700	35,91,400	35,54,000	35,23,582
Charges on account of Fishery Collections	(a) 6,050	40,000	28,800	20,383
Survey and Settlement	9,27,000	9,52,400	9,63,400	10,12,880
Land Records and Agriculture	55,000	55,200	50,000	51,762
Inam Commissioner	9,250	15,000	14,800	16,543
Total Provincial	46,46,000	46,54,000	46,11,000	46,25,150
Local.				
Allowances to District and Village Officers	36,15,000	36,00,000	32,80,000	32,28,913
TOTAL	82,61,000	82,54,000	78,91,000	78,54,063

(a) Exclusive of "Pearl Fishery Charges" transferred to "32,—Miscellaneous".

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Charges of District Administration. (*a*)	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENTS.				
		Salaries.				
		Collectors and Magistrates—				
3	3	Special (Ganjam, Vizagapatam and Tanjore) (2,500)[4]	86,400	5,80,000	86,400	5,78,596
16	16	1st Grade (2,333⅓)[4]	4,30,080		4,30,080	
1	1	2nd „ (1,800)[4]	20,736		20,736	
1	1	Collector of Nilgiris (2,000)[4]	23,040		23,040	
13	13	Sub-Collectors (1,166⅔)[4]	1,74,720	3,72,000	1,74,720	3,55,218
2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4]	26,880		26,880	
18	18	Head Assistant Collectors (768⅓)[4]	1,59,322		1,59,322	
2	2	Special „ „ (768⅓)[4]	17,702		17,702	
2	2	Senior „ „ (768⅓)[4]	17,702		17,702	
		Assistant Collectors passed (560)[4], (385)[4], (358), (250)	82,000	82,000	80,000	84,488
		Deputy Collectors (*b*)—				
1	1	1st Class (700)	8,400	3,05,000	8,400	3,09,286
5	5	2nd „ (600)	36,000		36,000	
11	11	3rd „ (500)	66,000		66,000	
22	22	4th „ (400)	1,05,600		1,05,600	
16	16	5th „ (300)	57,600		57,600	
10	10	6th „ (250)	30,000		30,000	
		Local Allowance to one at Wynaad	1,800		1,800	
		Other Governments—				
		Extra Assistant Commissioners, Central Provinces	...	...	...	750
			13,43,982		13,41,982	
		Deduct—Probable Savings	*20,942*		*15,942*	
			13,23,040	13,39,000	13,26,040	13,28,338
		Deduct—One-fifth (after deducting Rs. 7,200 for Madras District) transferred to "19 A.—Law and Justice—Courts of Law, Criminal Courts"	*2,63,168*	*2,66,360*	*2,63,768*	*2,64,078*
			10,59,872	10,72,640	10,62,272	10,64,260
		Add—⅓ Salary of Collector, Sea Customs, Madras, transferred from "9—Customs"	8,960	8,960	8,960	10,093
		„ ⅓ Salary of 2 Special Assistant Agents in the Hill Tracts transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	3,540	3,500	3,540	3,502
		Total Salaries, Land Revenue Share	10,72,372	10,85,100	10,74,772	10,77,855
		Establishment.				
22	22	Clerks (200 and over)	55,200	7,50,000	55,200	7,54,681
259	259	Do. (between 50 and 200)	2,29,920		2,29,920	
1,120	1,120	Do. (below 50)	3,23,160		3,23,160	
1,503	1,511	Servants	1,40,514		1,40,184	
		Increase of pay to 4 Huzurs and 4 Sub-Divisional Sheristadars	5,520		6,900	
		Temporary Establishments for Assistant Collectors, &c.	18,000	16,000	15,800	13,445
		Local Allowance for Wynaad	1,896	...	1,896	...
			7,74,210	7,66,000	7,73,060	7,68,126
		Deduct—Probable Savings	*6,210*		*5,260*	
		„ One-fifth (except on Rs. 11,172 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	*1,51,366*	*1,51,000*	*1,51,400*	*1,49,177*
		Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	6,16,634	6,15,000	6,16,400	6,18,949
			1,000	1,000	990	869
		Total Establishment, Land Revenue Share	6,17,634	6,16,000	6,17,390	6,19,818
		Carried over	16,90,006	17,01,100	16,92,162	16,97,673

(*a*) Under the control of the Commissioners of Land Revenue.
(*b*) The Deputy Collector, Madras, draws a local allowance of R150 per mensem for the Income Tax work, and the Deputy Collector in charge of Treasury, Calicut, draws R100 per mensem as Deputy Commissioner of Paper Currency.

3.—LAND REVENUE—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Charges of District Administration—*continued*				
GENERAL ESTABLISHMENTS—*continued.*				
Brought forward .	16,90,006	17,01,100	16,92,162	16,97,673
Allowances.				
Tentage of Officers	34,600	1,27,000	35,500	1,29,082
Travelling Allowance of Officers	1,00,000		1,08,000	
Ditto of Establishment . . .	1,14,400	1,20,000	1,14,500	1,12,500
	2,49,000	2,47,000	2,58,000	2,41,582
Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts".	*49,800*	*49,400*	*51,600*	*48,304*
	1,99,200	1,97,600	2,06,400	1,93,278
Add—One-fifth Travelling Allowance of Hill Tract Agency, transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" .	1,800	1,800	2,000	1,551
Total Allowances, Land Revenue Share .	2,01,000	1,99,400	2,08,400	1,94,829
Supplies and Services.				
Petty Construction and Repairs	72,000	66,000	74,000	59,099
Cost of Land	4,000	1,500	6,000	1,203
Charges for Remittance of Treasure within the Districts	19,400	20,600	19,000	20,588
Law Charges	4,900	47,000	11,000	3,493
Charges for the service of Revenue Processes . .	33,000	27,000	34,000	27,064
Other items	12,040	16,900	11,300	14,002
	1,45,340	1,79,000	1,55,300	1,25,449
Add—One-fifth of the charges of the Hill Tract Agency, transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	1,800	600	2,800	601
Total Supplies and Services, Land Revenue Share .	1,47,140	1,79,600	1,58,100	1,26,050
Contingencies.				
Purchase and Repair of Furniture	19,900		21,100	
Hot-weather Charges	3,000		2,800	
Charges for binding Books	4,800		8,000	
Carriage of Stationery and Records	37,000		37,000	
Peons' Belts and Badges	3,000		2,800	
Rents, Rates, and Taxes	18,300		18,000	
Office Expenses and Miscellaneous	74,000		74,300	
	1,60,000	1,62,000	1,64,000	1,60,827
Deduct—One-fifth (except on Rs. 3,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	*31,320*	*31,800*	*32,160*	*31,747*
	1,28,680	1,30,200	1,31,840	1,29,080
Add—One-fifth of the Contingencies of the Hill Tract Agency, transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" .	1,300	3,000	1,200	4,264
	1,29,980	1,33,200	1,33,040	1,33,344
Telegram Charges	13,000	14,800	13,000	12,804
Postage Charges	1,24,000	1,24,900	1,10,000	1,20,863
Total Contingencies, Land Revenue Share .	2,66,980	2,72,900	2,56,040	2,67,011
TOTAL GENERAL ESTABLISHMENTS .	23,05,126	23,53,000	23,14,702	22,85,563
Carried over .	23,05,126	23,53,000	23,14,702	22,85,563

3.—LAND REVENUE—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Charges of District Administration—*concld.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	23,05,126	23,53,000	23,14,702	22,85,563
		SUB-DIVISIONAL ESTABLISHMENTS. *Salaries.*				
13	13	Tahsildars (250)	39,000		39,000	
24	24	Do. (225)	64,800		64,800	
39	39	Do. (200)	93,600		93,600	
41	41	Do. (175)	86,100		86,100	
38	38	Do. (150) (120)	68,040		68,040	
1	1	Deputy Tahsildar (150)	1,800		1,800	
—	1	Ditto (120)	1,440		...	
56	55	Deputy Tahsildars (100)	66,000		67,200	
114	114	Ditto (70)	95,760		95,760	
		Local Allowance for Wynaad	1,800		1,800	
		Deduct—One-fifth (except on Rs. 1,800 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	5,18,340	5,15,000	5,18,100	5,18,799
			1,03,308	*1,02,640*	*1,03,260*	*1,03,760*
		Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	4,824	4,800	4,824	6,246
		Total Salaries, Land Revenue Share	4,19,856	4,17,160	4,19,664	4,21,285
		Establishment.				
2,065	2,068	Clerks (below 200)	4,73,550		4,72,824	
524	525	Revenue Inspectors (20 to 30)	1,57,440		1,55,940	
4,592	4,598	Servants	3,33,960		3,33,480	
		Local Allowance for Wynaad	4,878		3,552	
			9,69,828		9,65,796	
		Add—Provision for regrading Rev. Inspectors	1,20,000		...	
		Deduct—Probable Savings	*13,168*		*15,784*	
			10,76,660	9,45,000	9,50,012	9,42,364
		Deduct—One-fifth (except on Rs. 11,940 for Madras District) transferred to "19A.—Law and Justice, Courts of Law, Criminal Courts"	*2,12,944*	*1,86,600*	*1,88,000*	*1,88,473*
		Add—One-fifth of Establishment of Hill Tract Magistrates	1,876	1,840	2,352	...
		Total Establishment, Land Revenue Share	8,65,592	7,60,240	7,64,364	7,53,891
		TOTAL SUB-DIVISIONAL ESTABLISHMENTS	12,85,448	11,77,400	11,84,028	11,75,176
		AMINDEVI COIR ESTABLISHMENT. *Establishment.*				
1	1	Manager	840		840	
2	2	Clerks	306		306	
13	13	Servants	1,140		1,140	
		Total Establishment	2,286	2,300	2,286	
		Supplies and Services.				
		Coir Charges	27,300	31,700	24,944	
		TOTAL AMINDEVI COIR ESTABLISHMENT	29,586	34,000	27,230	34,532
		LOCAL FUND ESTABLISHMENTS IN COLLECTORS' OFFICES.				
		District Audit Clerks, &c.	17,800	18,300	17,600	17,857
		HOSPITAL CHARGES				
		Apothecaries	7,200	8,600	6,300	10,501
		Hospital Assistants	3,720		4,380	
		Travelling Allowance of Hospital Assistants	1,400	1,200	1,420	1,452
		Medical Contingencies	280	300	200	288
			12,600	10,100	12,300	12,241
		Deduct—One-fifth transferred to "19 A.—Law and Justice—Courts of Law, Criminal Courts"	*2,520*	*2,020*	*2,460*	*2,448*
		Add—One-fifth salaries, &c., of Medical subordinates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	660	620	600	661
		TOTAL HOSPITAL CHARGES, LAND REVENUE SHARE	10,740	8,700	10,440	10,454
		Total Charges of District Administration	36,48,700	35,91,400	35,54,000	35,23,582

3.—LAND REVENUE—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Survey and Settlement.				
		REVENUE SURVEYS. (*a*)				
		CONTROLLING OFFICE.				
		Salaries.				
1	1	Superintendent, Revenue Survey (1,500) .	18,000	18,000	18,000	18,000
1	1	Deputy Superintendent, Revenue Survey (750)	9,000	9,100	9,000	9,000
		Total Salaries .	27,000	27,100	27,000	27,000
		Establishment.				
		GENERAL DEPARTMENT.				
2	2	Assistants (200 and over)	6,600		6,600	
48	48	Clerks	20,076		19,872	
19	17	Servants	1,464		1,627	
		LITHOGRAPHIC DEPARTMENT.				
61	50	Draughtsmen	14,040		16,133	
22	29	Printers	6,900		4,752	
61	68	Servants	5,940		5,856	
		Total Establishment .	55,020	59,900	54,840	63,548
		Allowances.				
		House-rent Allowance of a Deputy Superintendent .	720	700	720	542
		Travelling Allowance of Officers	3,000	3,300	3,000	3,653
		Ditto of Establishment . .	1,000		1,000	
		Total Allowances .	4,720	4,000	4,720	4,195
		Supplies and Services.				
		Purchase and Repairs of Instruments . . .	1,500	2,000	2,500	1,310
		Cost of Europe Stores	3,000	3,000	3,000	4,587
		Other items	300	1,400	450	473
		Total Supplies and Services .	4,800	6,400	5,950	6,370
		Contingencies.				
		Rents, Rates, and Taxes	3,740	3,700	3,740	3,717
		Purchase and Repair of Furniture . . .	300	5,900	600	4,109
		Hot and Cold Weather Charges . . .	200		200	
		Telegram Charges	120		120	
		Postage Charges	600		450	
		Office Expenses and Miscellaneous . . .	3,500		4,380	
		Total Contingencies .	8,460	9,600	9,490	7,826
		TOTAL CONTROLLING OFFICE .	1,00,000	1,07,000	1,02,000	1,08,939
		SURVEY PARTIES.				
		Salaries.				
		Deputy Superintendents—				
2	2	1st class (1,100)	26,400		26,400	
3	3	2nd „ (750)	27,000		27,000	
		Assistant Superintendents—				
2	2	1st class (550)	13,200		13,200	
4	4	2nd „ (425)	20,400		20,400	
3	3	Probationary Assistant Superintendents (200)	7,200		7,200	
		Total Salaries .	94,200	1,00,000	94,200	99,884
		Establishment.				
15	15	Clerks (200 and over)	42,000		42,000	
840	735	Surveyors (below 200)	1,91,100		2,10,570	
295	210	Clerks (below 20)	54,900		68,100	
845	640	Servants	45,780		63,290	
		Total Establishment .	3,33,780	3,60,000	3,83,960	4,18,816
		Allowances.				
		Travelling Allowance of Officers	12,500	14,000	12,500	14,472
		Ditto of Establishment . .	15,000	16,000	15,000	17,461
		Total Allowances .	27,500	30,000	27,500	31,933
		Carried over .	4,55,480	4,90,000	5,05,660	5,50,633
			1,00,000	1,07,000	1,02,000	1,08,939

(*a*) Under the control of the Superintendent of Revenue Survey.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Survey and Settlement—*continued.*				
REVENUE SURVEYS—*continued.*				
Brought forward	1,00,000	1,07,000	1,02,000	1,08,939
SURVEY PARTIES—Brought forward	4,55,480	4,90,000	5,05,660	5,0,633
Supplies and Services.				
Boundary Pillars	21,000		21,000	20,429
Measurers and hired labourers	10,610		7,000	...
Cost of supplies from the India Office	...		...	...
Law Charges	80		80	...
Other items	...		...	...
Total Supplies and Services	31,690	27,000	28,080	20,429
Contingencies.				
Rents, Rates, and Taxes	2,800	2,800	4,230	3,750
Postage Charges	3,000	2,600	3,000	2,588
Telegram Charges	250	300	250	194
Office Expenses and Miscellaneous	6,780	15,300	6,780	10,152
Total Contingencies	12,830	21,000	14,260	16,684
TOTAL SURVEY PARTIES	5,00,000	5,38,000	5,48,000	5,87,746
TOTAL REVENUE SURVEYS	6,00,000	6,45,000	6,50,000	6,96,685
REVENUE SETTLEMENT. (*a*)				
CONTROLLING OFFICE.				
Salaries.				
Portion of the salaries of Commissioners of Land Revenue transferred from 18.—General Administration—Board of Revenue, &c.	38,160	37,600	38,160	42,572
1 (1889-90) / 1 (1890-91) Secretary to Commissioner of Revenue Settlement, Land Records and Agriculture (1,000)	12,000	12,000	12,000	12,000
Total Salaries	50,160	49,600	50,160	54,572
Establishment.				
2 / 2 Clerks (200 and over)	7,200	18,800	7,200	17,428
21 / 21 Do. (below 200)	9,240		9,240	
7 / 16 Servants	1,770		1,530	
Temporary Establishment for preparation of Settlement Registers and Accounts	7,070	200	200	169
Total Establishment	25,280	19,000	18,170	17,597
Allowances.				
Fixed Tentage	2,500		1,100	
Travelling Allowance of Officers			1,500	
Ditto of Establishment	350		400	
Total Allowances	2,850	2,000	3,000	3,202
Supplies and Services.				
Binding Settlement Registers and Mounting Maps	800	800	1,000	922
Contingencies.				
Rents, Rates, and Taxes	330	330	300	328
Postage Charges	600	570	800	632
Telegram Charges	80	60		88
Office Expenses and Miscellaneous	1,500	1,540	1,400	1,670
Total Contingencies.	2,510	2,500	2,500	2,718
TOTAL CONTROLLING OFFICE	81,600	73,900	74,830	79,011
SETTLEMENT PARTIES.				
Salaries.				
Deputy Commissioners—				
2 / 2 1st Grade, (1,100)	26,400		26,400	
2 / 2 2nd Grade, (750) (700)	18,000		18,000	
1 / 1 Special Assistant Commissioner (1,166⅔)[4]	13,440		13,440	
2 / 2 Assistant Commissioners (550) (425)	11,700		11,700	
Total Salaries	69,540	72,000	69,540	71,626
Carried over	69,540	72,000	69,540	71,626
	81,600	73,900	74,830	79,011

(*a*) Under the control of the Commissioners of Revenue, Board of Revenue.

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Survey and Settlement—*concluded.*				
		REVENUE SETTLEMENT—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	81,600	73,900	74,830	79,011
		SETTLEMENT PARTIES—Brought forward	69,540	72,000	69,540	71,626
		Establishment.				
5	5	Clerks (200 and over)	15,000	35,600	15,000	35,657
44	45	Do. (below 200)	15,024		14,484	
1	...	Medical Subordinate	...	100	360	1,164
173	173	Classifiers and Clerks (below 200)	57,012	60,300	55,324	62,378
227	230	Servants	18,372		17,422	
		Temporary Establishment for preparation of Settlement Registers and Accounts	51,100	47,000	45,000	48,370
		Total Establishment	1,56,508	1,43,000	1,47,590	1,47,569
		Allowances.				
		Tentage of Officers	420		1,470	
		Travelling Allowance of Officers	8,000		8,890	
		Ditto of Establishment	3,980		4,080	
		Total Allowances.	12,400	12,000	14,440	11,437
		Supplies and Services.				
		Petty Construction and Repairs	...	20	...	20
		Cost of Instruments, &c.	...	...	...	601
		Total Supplies and Services	...	20	...	621
		Contingencies.				
		Rents, Rates, and Taxes	3,280	3,200	3,200	2,980
		Postage Charges	970	900	930	950
		Telegram Charges	152	80	20	44
		Office Expenses and Miscellaneous	2,550	2,300	2,850	1,957
		Total Contingencies	6,952	6,480	7,000	5,931
		TOTAL SETTLEMENT PARTIES	2,45,400	2,33,500	2,38,570	2,37,184
		TOTAL REVENUE SETTLEMENT	3,27,000	3,07,400	3,13,400	3,16,195
		Total Survey and Settlement	9,27,000	9,52,400	9,63,400	10,12,880
		Land Records and Agriculture.				
		ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS. (*a*)				
		Establishment.				
1	1	Clerk (250)	3,000		3,000	
25	25	Do. (below 200)	15,480		15,480	
8	8	Servants	852		850	
					19,330	
		Deduct—Probable Savings			3,000	
		Total Establishment	19,332	18,200	16,330	18,838
		Allowances.				
		Travelling Allowance	500	100	200	63
		Contingencies.				
		Rents, Rates, and Taxes	157	160	200	157
		Postage charges	1,400	1,200	1,200	1,529
		Telegram charges	600	640	300	650
		Office Expenses and Miscellaneous	2,011	2,000	2,770	1,414
		Total Contingencies	4,168	4,000	4,470	3,750
		TOTAL ESTABLISHMENT FOR STATISTICS	24,000	22,300	21,000	22,651
		AGRICULTURAL SERVICES.				
		Salaries.				
1	1	Assistant Commissioner of Agriculture (750—50—1,000)	11,650	11,000	11,050	10,450
		Establishment.				
3	3	Clerks	1,260		1,260	
3	3	Servants	252		252	
		Temporary Establishment	38		88	
		Total Establishment	1,550	4,200	1,600	2,979
		Allowances.				
		Travelling Allowance	2,400	2,200	2,000	2,188
		Contingencies.				
		Purchase of Periodicals	120	...	120	...
		Postage and Telegram Charges	120	80	200	116
		Office Expenses and Miscellaneous	360	320	480	324
		Total Contingencies	600	400	800	440
		TOTAL AGRICULTURAL SERVICES	16,200	17,800	15,450	16,057
		Carried over	40,200	40,100	36,450	38,708

(*a*) Under the control of the Commissioner of "Revenue Settlement, Land Records and Agriculture."

3.—LAND REVENUE—*concluded.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Land Records and Agriculture—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	40,200	40,100	36,450	38,708
		IRRIGATION ACCOUNTS DEPARTMENT. *Establishment.*				
17	17	Clerks	5,340		5,340	
6	6	Servants	660		660	
		Temporary Establishment	465		540	
					6,540	
		Deduct—Probable Savings			500	
		Total Establishment.	6,465	6,800	6,040	6,445
		Allowances.				
		Travelling Allowances	50	200	50	132
		Contingencies.				
		Rents, Rates, and Taxes	106	100	106	106
		Postage and Telegram Charges	250	200	200	113
		Office Expenses and Miscellaneous	329	500	329	286
		Total Contingencies	685	800	635	505
		TOTAL IRRIGATION ACCOUNTS DEPARTMENT	7,200	7,800	6,725	7,082
		DISTRICT ANALYSIS ESTABLISHMENT (for preparation of Analytical Accounts of Districts). *Establishment.*				
7	7	Agricultural Inspectors	5,925	5,700	5,700	4,807
		Temporary Establishment	...	...	900	...
					6,600	
		Deduct—Probable Savings			1,500	
		Total Establishment.	5,925	5,700	5,100	4,807
		Allowances.				
		Travelling Allowances	1,500	1,500	1,500	1,053
		Contingencies.				
		Office Expenses and Miscellaneous	175	100	225	112
		TOTAL DISTRICT ANALYSIS ESTABLISHMENT	7,600	7,300	6,825	5,972
		Total Land Records and Agriculture	55,000	55,200	50,000	51,762
		Inam Commissioner.				
		CENTRAL OFFICE ESTABLISHMENT. *Establishment.*				
5	6	Clerks	4,800	5,300	3,960	4,247
3	3	Servants	340		340	
		Temporary Establishment	1,000	1,300	2,000	1,693
		Total Establishment	6,140	6,600	6,300	5,940
		Allowances.				
		Travelling Allowances	...	10	...	...
		Contingencies.				
		Office Expenses and Miscellaneous	350	340	300	350
		TOTAL CENTRAL OFFICE ESTABLISHMENT	6,490	6,950	6,600	6,290
		SPECIAL DEPUTY COLLECTOR'S ESTABLISHMENT. *Salaries.*				
1	1	Special Deputy Collector (250)	1,000	2,600	3,000	4,467
		Establishment (Temporary).				
		Clerks	1,000	3,400	3,000	3,462
		Servants				
		Total Establishment	1,000	3,400	3,000	3,462
		Allowances.				
		Travelling Allowances	660	1,800	2,000	2,072
		Contingencies.				
		Office Expenses and Miscellaneous	100	250	200	252
		TOTAL SPECIAL DEPUTY COLLECTOR'S ESTABLISHMENT	2,760	8,050	8,200	10,253
		Total Inam Commissioner	9,250	15,000	14,800	16,543
		Allowances to District and Village Officers—				
		VILLAGE SERVICE FUND	36,00,000	35,85,000	32,50,000	32,16,350
		IRRIGATION CESS FUND	15,000	15,000	30,000	12,563
		Total Allowances to District and Village Officers	36,15,000	36,00,000	32,80,000	32,28,913

5.—SALT. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments and Contingencies	19,16,400	17,90,700	17,98,000	16,69,422
Salt Purchase and Freight	3,33,600	2,66,300	3,60,000	1,50,347
	22,50,000	20,57,000	21,58,000	18,19,769
Deduct—Amount chargeable to "7—Excise"	*4,50,000*	*3,90,000*	*3,96,000*	*3,28,621*
TOTAL	18,00,000	16,67,000	17,62,000	14,91,148

(a) The Expenditure is controlled by the Commissioners of Revenue, the Board of Revenue.

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Salaries, Establishments and Contingencies.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Salaries.	Rs.	Rs.	Rs.	Rs.
		Portion of the salaries of Commissioners of Land Revenue transferred from 18.—General Administration, Board of Revenue, &c.	38,160	37,600	38,160	42,572
1	1	Secretary to the Commissioner (1,500—60—1,800)*	18,550	17,800	17,900	17,360
3	3	Deputy Commissioners (1,400), 2 (1,240)	46,680	46,400	45,300	44,812
10	10	Assistant Commissioners 2 (800), 2 (700), 3 (600), 3 (500)	75,600	82,000	75,600	81,805
1	1	Assistant Secretary (500)	6,000		6,000	
55	60	Inspectors	2,15,150	1,45,000	2,02,800	1,37,094
83	86	Assistant Inspectors (below 200)	1,64,370	1,72,000	1,61,500	1,67,379
298	348	Sub-Inspectors	1,76,470	1,35,000	1,63,300	1,26,456
			7,40,980			
		Deduct—Probable Saving	*1,06,000*			
		Total Salaries	6,34,980	6,35,800	7,10,560	6,17,478
		Establishment.				
		Commissioner's, Deputy Commissioners', and Assistant Commissioners' Establishments.				
119	102	Clerks (below 200)	53,524		60,140	
132	129	Servants	12,294		12,600	
		Temporary Establishment	...		400	
			65,818		73,140	
		Deduct—Probable Savings	*1,458*		*400*	
			64,360		72,740	
		Establishment in the Chemical Examiner's Office for salt tests	1,460		1,360	
		Circle and Factory Establishments.				
131	147	Clerks (below 200)	5,12,620		35,100	
—	—	Servants			4,77,500	
41	41	Saltpetre Amins	6,630		6,600	
75	84	Servants (Fish-curing Establishment)	10,000		9,000	
1,114		Servants, Temporary Establishment (Factory and Fish-curing)	55,710		58,200	
			5,84,960		5,86,400	
		Deduct—Probable Savings	*25,000*		*3,560*	
			5,59,960		5,82,840	
66		Purely Abkari Establishment.				
		Servants (Guarding Establishment)			6,000	
58		Temporary Establishment—				
57		Assistant Inspectors and Sub-Inspectors			34,200	
257		Clerks			12,780	
		Servants			23,020	
			1,33,040		76,000	
		Total Establishment	7,58,820	6,50,000	7,32,940	6,07,910
		Allowances.				
		Famine Batta	...	1,600	...	...
		Travelling Allowance	77,900	77,000	71,300	75,215
		House-rent Allowance of Assistant Commissioners	5,400	5,400	5,400	5,376
		House-rent Allowance of Inspectors and Assistant Inspectors	1,100		1,300	
		Total Allowances	84,400	84,000	78,000	80,591
		Carried over	14,78,200	13,69,800	15,21,500	13,05,079

5.—SALT—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments and Contingencies—*contd.*				
Brought forward	14,78,200	13,69,800	15,21,500	13,05,979
Supplies and Services.				
Registration Charges	5,300	5,000	6,000	3,922
Law Charges	3,500	1,000	2,400	623
Rewards	63,000	70,000	50,000	57,009
Freight and other Charges for Export and Import of Salt	37,200	45,000	26,000	37,003
Cost, Freight, &c., of Spirits	33,800	36,300	...	27,905
Charges for destroying Spontaneous Salt	200	400	100	321
Remittance Charges	900	900	900	899
Charges for examining Salt Heaps	2,200	2,300	1,700	2,239
Charges for conveying Salt to French Government	8,100	7,600	8,600	7,921
Charges for conveying Salt to Fish-curing Yards	18,100	16,000	17,500	15,025
Boat Charges	300	200	400	185
Arms, Accoutrements and Ammunitions	3,400	3,400	600	5,978
Purchase, Repair and Carriage of Tents	27,500	12,600	10,000	8,307
Petty Construction and Repairs	1,62,100	1,50,000	84,000	1,29,214
Other items, including Compensation for suppression of Manufacture of Salt	31,200	26,000	22,800	25,776
Total Supplies and Services	3,96,800	3,76,700	2,31,000	3,22,327
Contingencies.				
Postage Charges	16,200	16,500	15,500	15,363
Telegram Charges	2,300	2,000	2,800	2,073
Rents, Rates, and Taxes	2,900	2,900	2,700	4,158
Office Expenses and Miscellaneous	20,000	22,800	24,500	19,522
Total Contingencies	41,400	44,200	45,500	41,116
Total Salaries, Establishments and Contingencies	**19,16,400**	**17,90,700**	**17,98,000**	**16,69,422**
Details of Orissa and Purely Excise and other Establishment Charges included in the above figures.				
Orissa Account.				
Salaries	55,590	51,350	61,380	
Establishment	41,830	33,290	37,990	
Travelling Allowance	9,200	9,400	9,200	
Supplies and Services	15,020	21,280	7,980	
Contingencies	2,480	2,430	2,300	
	1,24,120	1,17,750	1,18,850	
Purely Excise Account.				
Establishment	1,74,790	...	1,43,900	
Travelling Allowance	2,300	...	800	
Supplies and Services	81,800	...	46,500	
Contingencies	4,890	...	2,400	
	2,63,780	...	1,93,600	
Trade Registration Department. (Numbers: 1889-90 / 1890-91)				
19 / ... Clerks	...	...	8,760	
3 / ... Servants	...	...	348	
	...	...	9,108	
Salt Purchase and Freight				
Rents, Rates, and Taxes	6,000	6,000	6,000	4,275
Purchase of Salt Manufacturer's share	1,63,000	1,38,000	1,68,800	82,522
Purchase of Salt for Supply to French Government			...	18,488
Conveying and storing Salt	13,400	8,700	9,000	7,132
Cost and Repair of Salt-weighing Machines	25,700	8,600	5,000	4,870
Cost of gathering Spontaneous Salt	7,100	2,000	2,600	1,030
Petty Works for Manufacture and Storage of Salt	1,10,400	88,000	1,58,000	...
Sundry Miscellaneous Charges	8,000	15,000	10,600	32,030
Total Salt Purchase and Freight	3,33,600	2,66,300	3,60,000	1,50,347
Madras	3,31,080	2,59,050	3,52,550	
Orissa	2,520	7,250	7,450	

6.—STAMPS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence	18,700	18,500	18,200	18,704
Charges for the Sale of General Stamps	96,800	1,02,000	1,00,700	1,00,825
Charges on Sale of Court-fees Stamps	39,500	39,500	38,100	39,600
TOTAL	1,55,000	1,60,000	1,57,000	1,59,129
IMPERIAL SHARE—ONE-FOURTH	39,000	40,000	39,000	39,782
PROVINCIAL SHARE—THREE-FOURTHS	1,16,000	1,20,000	1,18,000	1,19,347

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Superintendence.				
		ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
1	1	Assistant Superintendent (250)	3,000	3,000	3,000	
17	17	Clerks (less than 200)	7,380	7,200	7,380	
26	26	Servants	2,920		2,920	
		Total Establishment	10,300	10,200	13,300	13,280
		Supplies and Services.				
		Freight on Europe Stores	500	600	...	575
		Contingencies.				
		Rents, Rates, and Taxes	290	290	300	286
		Postage Charges	250	200	250	297
		Telegram Charges	60	60	100	48
		Office Expenses and Miscellaneous	4,300	4,150	4,250	4,218
		Total Contingencies	4,900	4,700	4,900	4,849
		Total Superintendence	18,700	18,500	18,200	18,704
		Charges for the Sale of General Stamps.				
		PRESIDENCY TOWN.				
		Establishment.				
3	3	Salaried Vendors in the High Court and Small Cause Court, Madras	1,740		1,740	
2	2	Clerks in Collector's Office, Madras	600		600	
4	4	Servants ditto	336		336	
		Total Establishment	2,676	2,680	2,676	2,792
		Allowances.				
		Discount on Sale of General Stamps	2,900	3,300	2,700	3,220
		Contingencies.				
		Office Expenses and Miscellaneous	24	20	84	11
		TOTAL PRESIDENCY TOWN	5,600	6,000	5,460	6,023
		DISTRICT CHARGES.				
		Allowances.				
		Discount on Sale of General Stamps	88,200	90,000	85,440	88,002
		Contingencies.				
		Postage Charges	3,000	6,000	6,800	6,800
		Office Expenses and Miscellaneous			3,000	
		TOTAL DISTRICT CHARGES	91,200	96,000	95,240	94,802
		Total Charges for the Sale of General Stamps	96,800	1,02,000	1,00,700	1,00,825
		Charges on Sale of Court-fees Stamps.				
		Discount on Court-fees Stamps	29,500	29,500	29,000	29,544
		Charges on account of Stamp Paper for copies	10,000	10,000	9,100	10,056
		Total Charges on Sale of Court-fees Stamps	39,500	39,500	38,100	30,600

7.—EXCISE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Collectors', Commissioners', and Cantonment Magistrates' Establishments—	Rs.	Rs.	Rs.	Rs.
Portion of the Combined Salt and Excise Establishment charged under this head	4,50,000	3,90,000	3,96,000	3,28,621
Opium	...	...	...	325
TOTAL	4,50,000	3,90,000	3,96,000	3,28,946
IMPERIAL SHARE—THREE-FOURTHS	3,37,000	2,93,000	2,97,000	2,46,710
PROVINCIAL SHARE—ONE-FOURTH	1,13,000	97,000	99,000	82,236

9.—CUSTOMS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sea Customs, Salaries, Establishment and Contingencies	1,56,000	1,49,200	1,53,260	1,49,902
Land Customs, Salaries, Establishment and Contingencies	12,000	11,800	11,740	13,258
TOTAL	1,68,000	1,61,000	1,65,000	1,63,160

Details.

Numbers. 1889-90	Numbers. 1890-91	Sea Customs, Salaries, Establishment and Contingencies.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		MADRAS.				
		Salaries.				
1	1	Collector (a) (2,333⅓)*	26,880	26,880	26,880	30,280
		Deduct—One-third transferred to "3.—Land Revenue, Charges of District Administration"	*8,960*	*8,960*	*8,960*	*10,093*
			17,920	17,920	17,920	20,187
1	1	Deputy Collector (500)	6,000	7,640	8,400	8,488
		Total Salaries, Customs' Share	23,920	25,560	26,320	28,675
		Establishment.				
42	43	Clerks (below 200)	18,300	24,100	15,900	23,274
69	69	Servants	7,520		7,520	
1	1	Preventive Officer (70)	840	840	840	840
		Total Establishment	26,660	24,940	24,260	24,114
		Allowances.				
		Travelling and Tentage Allowance	90	100	90	91
		Fees to Clerks for working out of office hours	4,300	4,300	4,500	4,293
		Total Allowances	4,390	4,400	4,590	4,384
		Supplies and Services.				
		Rewards	...	...	100	...
		Law Charges	...	...	100	...
		Total Supplies and Services	...	...	200	...
		Contingencies.				
		Rents, Rates, and Taxes	3,000	3,000	3,200	3,000
		Postage Charges	100	100	100	75
		Telegram Charges	30	20	30	19
		Office Expenses and Miscellaneous	1,300	1,180	1,300	1,064
		Total Contingencies	4,430	4,300	4,630	4,158
		TOTAL MADRAS	59,400	59,200	60,000	61,331
		OUT PORTS.				
		Establishment.				
60	60	Superintendents and Assistant Superintendents	32,280	32,000	32,280	31,068
81	81	Clerks	17,220	36,700	17,220	36,730
269	269	Servants	19,200		19,200	
		Temporary Establishment	1,300	700	1,300	671
		Total Establishment	70,000	69,400	70,000	68,469
		Allowances.				
		Fees to Clerks for working out of office hours	12,250	10,600	10,580	11,380
		Travelling Allowance	840	500	790	512
		Famine Batta	...	100	...	...
		Total Allowances	13,090	11,200	11,370	11,892
		Supplies and Services.				
		Rewards	350	...	250	...
		Law Charges	...	...	50	...
		Petty Construction and Repairs	6,350	4,200	4,830	3,525
		Other items	480	300	320	303
		Total Supplies and Services	7,180	4,500	5,450	3,828
		Carried over	90,270	85,100	86,820	84,109
			59,400	59,200	60,000	61,331

(a) Draws a local allowance of Rs.100 per mensem as Protector of Emigrants.

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sea Customs, Salaries, &c.—*continued.* Brought forward	59,400	59 200	60,000	61,331
Out Ports—Brought forward	90,270	85,100	86,820	84,189
Contingencies.				
Rents, Rates, and Taxes	1,990	1,600	1,710	1,485
Postage Charges	1,550	1,400	1,650	1,387
Telegram Charges	280	200	280	164
Office Expenses and Miscellaneous	2,510	1,700	2,800	1,346
Total Contingencies	6,330	4,900	6,440	4,382
Total Out Ports	96,600	90,000	93,260	88,571
Total Sea Customs, Salaries, Establishment and Contingencies	1,56,000	1,49,200	1,53,260	1,49,002
Land Customs, Salaries, Establishment and Contingencies.				
Establishment.				
Superintendents (Numbers 1889-90: 17; 1890-91: 17)	5,064		5,064	
Clerks (below 50) (Numbers 1889-90: 8; 1890-91: 8)	1,500		1,500	
Servants (Numbers 1889-90: 19; 1890-91: 27)	2,124		1,452	
Total Establishment	8,688	8,700	8,016	8,703
Allowances.				
Travelling Allowance	142	100	140	98
Supplies and Services.				
Petty Construction and Repairs	1,680	1,600	1,980	3,096
Rewards	...	...	110	...
Other items	60	100	60	90
Total Supplies and Services	1,740	1,700	2,150	3,195
Contingencies.				
Rents, Rates, and Taxes	200	200	200	194
Postage Charges	200	180	200	179
Office Expenses and Miscellaneous	1,030	920	1,034	889
Total Contingencies	1,430	1,300	1,434	1,262
Total Land Customs, Salaries, Establishment and Contingencies	12,000	11,800	11,740	13,258

10.—ASSESSED TAXES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Collection of Income Tax—				
Deputy Collector, Madras (allowance 150)	1,800	1,800	1,800	1,800
Clerks, Servants	10,600	10,600	12,000	10,577
Commission paid to Companies	2,400	2,400	2,500	2,415
Contingencies	360	500	680	482
Travelling Allowances	300	200	900	247
Wynaad Allowance	120	80	120	88
Conveyance Allowance	420	420	...	345
Total Collection of Income Tax	16,000	16,000	18,000	15,954
TOTAL	16,000	16,000	18,000	15,954
Imperial Share—One-half	8,000	8,000	9,000	7,977
Provincial Share—One-half	8,000	8,000	9,000	7,977

11.—FOREST.

Provincial.	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	6,79,250	6,56,680	6,72,960	6,61,434
B.—Establishments	5,95,750	5,93,320	6,02,040	5,54,107
TOTAL	12,75,000	12,50,000	12,75,000	12,15,541

II.—FOREST

Numbers. 1889-90. N. C.	1889-90. S. C.	1890-91. N. C.	1890-91. S. C.	Details.	Budget Estimate, 1890-91. Northern Circle.	Southern Circle.	Total.
					Rs.	Rs.	Rs.
				A.—Conservancy and Works.			
				I.—Timber and other Produce removed from the Forests by Government Agency	84,160	1,08,000	1,92,160
				II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	28,000	50,000	78,000
				III.—Confiscated Drift and Waif Wood	3,590	500	4,090
				V.—Rent of Leased Forests and Payments to Shareholders in Forests managed by Government	13,500	4,000	17,500
				VI.—Live and Dead Stock	22,850	15,500	38,350
				VII.—Communications and Buildings	36,800	39,000	75,800
				VIII.—Demarcation, Improvement, and Extension of Forests	76,850	1,90,200	2,67,050
				IX.—Miscellaneous	3,500	2,800	6,300
				Total A.—Conservancy and Works	2,69,250	4,10,000	6,79,250
				B.—Establishments.			
				Salaries.			
				(a) Conservators—			
...	1	...	1	1st Grade (1,250—50—1,500)	...	18,000	18,000
1	...	1	...	2nd „ (1,000—50—1,250)	15,000	...	15,000
				Deduct—Probable Savings	...	...	...
					15,000	18,000	33,000
				(b) Superior Officers—			
				Examiner of Forest Accounts (900)	4,320		
				Deputy Conservators—			
...				1st Grade (900)	...		
1	...	1		2nd „ (800)	9,600		
1	3	...		3rd „ (650)	...		
1	3	1	14	4th „ (550)	6,600		
				Assistant Conservators—			
2	3	3		1st Grade (450)	16,200	1,12,600	
3	...	3		2nd „ (350)	12,600		
2	1	2		3rd „ (250)	6,000		
2	2	2		Special Forest Settlement Officers (500)	12,000		
				Sub-Assistant Conservators—			
1	3	3		1st Grade (200)	7,200		
4	6	3	9	2nd „ (150)	5,400		
				In Forest School, Dera Dun	...		
					94,920		
				Add—For Deputation and Promotion of Officers	4,680		
				Total Salaries	99,600	1,36,600	2,36,200
				Establishment.			
				(c) Subordinate Forest and Depôt Establishment— (Below 200.)			
22	45	22	45	Rangers			
396	585	396	585	Foresters, Forest Guards, Native Doctors			
				(d) Office Establishments— (Below 200.)			
35	149	35	149	Clerks			
105	155	105	155	Servants			
				Add—On account of Forest Establishment in Board's Office			
				Do. Examiner's Office Establishment			
				Deduct—Probable Savings			
				Total Establishment	1,02,500	1,30,900	2,33,400
				Allowances.			
				Travelling Allowances—			
				(a) Conservators	3,500	2,500	6,000
				(b) Superior Officers	15,886	18,000	33,886
				(c) Subordinate Forest and Depôt Establishments	21,028	25,000	46,028
				(d) Office Establishments	5,900	7,000	12,900
				Total Allowances	46,314	52,500	98,814
				Contingencies.			
				(a) Stationery	120	200	320
				(b) Carriage of Tents and Records	1,705	2,700	4,405
				(c) Rents, Rates, and Taxes	890	1,200	2,090
				(e) Official Postage	3,665	5,900	9,565
				(f) Sundries	3,956	7,000	10,956
				Total Contingencies	10,336	17,000	27,336
				Total B.—Establishments	2,58,750	3,37,000	5,95,750

* Salary apportioned between N. C. and S. C. at ¾ and ¼ respectively.

—*continued.*

Revised Estimate, 1889-90.			Budget Estimate, 1889-90.			Accounts, 1888-89.		
Northern Circle.	Southern Circle.	TOTAL.	Northern Circle.	Southern Circle.	TOTAL.	Northern Circle.	Southern Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
71,950	1,03,500	1,75,450	77,200	1,03,100	1,80,300	78,716	96,372	1,75,088
29,200	48,000	77,200	26,150	55,500	81,650	28,586	46,594	75,180
3,350	500	3,850	2,500	700	3,200	3,359	201	3,560
13,500	4,000	17,500	13,500	4,000	17,500	13,500	3,399	16,899
9,150	19,300	28,450	14,800	14,300	29,100	32,072	74,884	1,06,956
35,800	40,800	76,600	31,550	40,700	72,250	23,991	35,848	59,839
79,410	1,89,600	2,69,010	88,830	1,93,700	2,82,530	70,259	1,50,065	2,20,324
4,320	4,300	8,620	2,930	3,500	6,430	1,560	2,028	3,588
2,46,680	4,10,000	6,56,680	2,57,460	4,15,500	6,72,960	2,52,043	4,09,391	6,61,434
...	17,500	17,500	...	18,000	18,000	12,879	14,822	27,701
15,000	...	15,000	15,000	...	15,000			
...	...	...	...	*500*	*500*			
15,000	17,500	32,500	15,000	17,500	32,500			
			4,400	6,480	10,880	58,288	1,04,672	1,62,960
			...	10,800	10,800			
			9,600	...	9,600			
			7,800	23,400	31,200			
			6,600	19,800	26,400			
84,700	1,19,000	2,03,700	10,800	16,200	27,000			
			12,600	...	12,600			
			6,000	3,000	9,000			
			12,000	12,000	24,000			
			2,400	7,200	9,600			
			7,200	11,400	18,600			
			3,000	...	3,000			
			97,400	1,27,780	2,25,180			
			5,200	7,750	12,950			
99,700	1,36,500	2,36,200	1,02,600	1,35,530	2,38,130	71,167	1,19,494	1,90,661
			17,820	36,120	53,940	67,214	91,476	1,58,690
			44,772	76,140	1,20,912			
			29,098	64,860	93,958	30,425	46,787	77,212
			1,080	1,620	2,700			
			3,840	5,760	9,600			
				1,84,500	2,81,110			
				52,150	*52,150*			
96,560	1,30,000	2,26,560	96,610	1,32,350	2,28,960	97,639	1,38,263	2,35,902
3,000	3,000	6,000	3,500	2,900	6,400	3,380	3,159	6,539
15,760	18,500	34,260	17,280	18,500	35,780	15,007	23,332	38,339
22,300	27,000	49,300	21,800	27,000	48,800	19,811	27,217	47,028
6,020	7,000	13,020	6,000	7,100	13,100	4,294	5,841	10,135
47,080	55,500	1,02,580	48,580	55,500	1,04,080	42,492	59,549	1,02,041
125	200	325	130	200	330	100	65	165
1,720	2,700	4,420	1,590	2,700	4,290	1,370	2,128	3,498
1,010	1,200	2,210	990	1,190	2,180	1,130	1,460	2,590
3,775	5,900	9,675	3,730	5,600	9,330	2,918	5,894	8,812
3,350	8,000	11,350	6,430	8,310	14,740	3,428	7,010	10,438
9,980	18,000	27,980	12,870	18,000	30,870	8,946	16,557	25,503
[illegible]	3,40,000	5,03,320	[illegible]	3,41,380	6,02,040	2,20,244	3,33,863	5,54,107

12.—REGISTRATION. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence	34,000	34,400	36,000	35,733
District Charges	6,51,000	6,20,000	6,19,000	6,19,416
TOTAL	6,85,000	6,55,000	6,55,000	6,55,149
IMPERIAL SHARE—ONE-HALF	3,43,000	3,28,000	3,28,000	3,27,575
PROVINCIAL SHARE—ONE-HALF	3,42,000	3,27,000	3,27,000	3,27,574

(a) The expenditure is controlled by the Inspector-General of Registration.

DETAILS.

Numbers. 1889-90	Numbers. 1890-91		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Inspector-General (1,250)	15,000	16,630	18,000	18,000
		Establishment.				
1	1	Clerk (200)	2,400		2,400	
12	12	Clerks (below 200)	7,020		6,780	
9	9	Servants	876		876	
		Total Establishment	10,296	10,200	10,056	10,047
		Allowances.				
		Travelling Allowance of Inspector-General Ditto Establishments	3,000	2,600	3,000	2,809
		Contingencies.				
		Rents, Rates, and Taxes	1,200	1,100	1,200	960
		Postage Charges	900	900	900	918
		Telegram Charges	100	100	100	78
		Office Expenses and Miscellaneous	3,504	2,870	2,744	2,921
		Total Contingencies	5,704	4,970	4,944	4,877
		Total Superintendence	34,000	34,400	36,000	35,733
		District Charges.				
		Registrars— *Salaries.*				
1	1	1st Grade Registrar, Madras, also Registrar of Joint Stock Companies (500)	6,000	6,000	6,000	6,000
1	1	2nd Grade (300)	3,600		3,600	
3	3	3rd " (250)	9,000		9,000	
4	4	4th " (200)	9,600		9,600	
6	6	5th " (175)	12,600	47,100	12,600	47,195
6	6	6th " (150)	10,800		10,800	
1	1	7th " (100)	1,200		1,200	
		Sub-Registrars—				
	10	1st Grade (90)	10,800		...	
10	10	2nd " (75)	9,000		9,000	
10	20	3rd " (60)	14,400		7,200	
20	30	4th " (50)	18,000		12,000	
17	37	5th " (45)	19,980		9,180	
30	60	6th " (40)	28,800	1,60,000	14,400	1,47,236
30	72	7th " (35)	30,240		12,600	
211	96	8th " (30)	34,560		75,960	
22	22	Probationary Sub-Registrars (15 and 20)	4,740		4,150	
		Personal and Local Allowances to Sub-Registrars	540		840	
			2,23,860		1,98,130	
		Add for six new Sub-Registry Offices	3,097		...	
		Add—As reserve for revision of salaries	...		9,875	
		Total Salaries	2,26,957	2,13,100	2,08,005	2,00,431
		Establishment.				
		Presidency Town.				
		Registrar of Assurances and Sub-Registrar, Mount Road—				
14	14	Clerks	3,924		3,924	
6	6	Servants	474		474	
		Registrar of Joint Stock Companies—	4,398	4,400	4,398	4,572
2	2	Clerks (below 50)	840		840	
1	1	Servant	84		84	
		Districts.	924	900	924	1,057
883	889	Clerks (below 50)	1,68,096		1,67,028	
651	649	Servants	41,628	2,12,100	41,596	2,22,927
		Temporary Establishment	5,500		4,974	
			2,15,224	2,12,100	2,13,598	2,22,927
		Add for 6 new Sub-Registry Offices	3,007		...	
			2,23,643		2,18,920	
		Deduct—Probable Savings	...	...	50	
		Total Establishment	2,23,643	2,17,400	2,18,870	2,28,556
		Carried over	4,50,600	4,30,500	4,26,875	4,28,987

12.—REGISTRATION—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
District Charges—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	4,50,600	4,30,500	4,26,875	4,28,987
Allowances.				
Commission to Registrars and Sub-Registrars	1,54,000	1,45,000	1,46,925	1,43,704
Travelling Allowance	6,000	5,300	6,000	5,648
Famine Batta	...	200	...	...
Total Allowances	1,60,000	1,50,500	1,52,925	1,49,352
Supplies and Services.				
Law Charges	50	50	100	14
Remuneration for the service of Females	450	450	500	430
Petty Construction and Repairs	3,100	3,000	3,500	3,035
Total Supplies and Services	3,600	3,500	4,100	3,479
Contingencies.				
Rents, Rates, and Taxes	9,000	8,500	9,300	8,579
Purchase and Repair of Furniture	4,500	3,500	3,500	4,118
Hire of Sweepers	500	500	600	493
Postage Charges	5,900	5,500	5,500	6,222
Telegram Charges	100	100	100	64
Office Expenses and Miscellaneous	16,800	18,000	16,100	18,122
Total Contingencies	36,800	36,100	35,100	37,598
Total District Charges	6,51,000	6,20,600	6,19,000	6,19,416

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes	...	1,000	...	8,052
Commission on Stock Notes	...	...	...	21
TOTAL IMPERIAL	...	1,000	...	8,073
PROVINCIAL.				
Interest on Provincial Advances and Loan Accounts	40,000	30,000	34,000	28,408
TOTAL	40,000	31,000	34,000	36,481

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Apothecaries' Fund	4,500	4,200	4,200	3,967
Interest on Presidency Savings Bank Deposits	26,000	25,500	25,000	25,728
Interest on Soldiers' Deposits in Savings Bank	11,000	11,000	11,600	10,764
Interest on Miscellaneous Accounts—				
On Railway Funds	...	...	8,600	...
On Deposits of the Administrator General	100	30	100	33
On Land Revenue Collections refunded	100	20	100	12
On other Accounts	100	50	100	101
Total Interest on Miscellaneous Accounts	300	100	8,900	146
Refunds	200	200	300	247
TOTAL IMPERIAL	42,000	41,000	50,000	40,852
LOCAL.				
Interest on Miscellaneous Accounts	8,000	8,000	9,000	8,314
TOTAL	50,000	49,000	59,000	49,166

15.—POST OFFICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
District Post Establishments (a)	1,07,000	1,06,000	1,07,000	1,05,906
TOTAL	1,07,000	1,06,000	1,07,000	1,05,906

(a) Details should be given in future Estimates.

18.—GENERAL ADMINISTRATION.

	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit	2,07,000	2,10,700	2,06,300	2,09,417
Currency Department	27,000	25,000	26,200	24,444
Reserve Treasury	2,000	1,800	2,000	1,692
Allowance to Presidency Banks	32,000	33,500	31,500	30,410
Total Imperial	2,68,000	2,71,000	2,66,000	2,65,963
Provincial.				
Salary of the Governor (10,000)	1,20,000	1,20,000	1,20,000	1,20,000
Chief Commissioner, Burma	...	6,500	...	...
Staff and Household of the Governor	44,800	41,300	43,410	38,565
Expenditure from Contract Allowance	90,000	90,000	90,000	90,000
Tour Expenses	2,500	11,500	3,000	925
Executive Council	1,28,000	1,28,200	1,28,000	1,35,842
Legislative Council	12,200	12,200	12,600	13,892
Civil Secretariats	2,80,600	3,16,600	2,82,690	2,87,140
Military Secretariat	62,700	63,500	62,700	64,083
Board of Revenue, Financial Commissioner, and Establishments	1,61,300	1,58,300	1,60,800	1,71,748
Civil Offices of Account and Audit	35,900	35,900	38,800	37,289
Total Provincial	9,38,000	9,84,000	9,42,000	9,59,484
Local.				
General Establishment of Local Funds (a)	2,30,000	2,20,000	2,80,000	2,20,439
TOTAL	14,36,000	14,75,000	14,88,000	14,45,886

(a) Details should be given in future Estimates.

Details.

Numbers. 1889-90	Numbers. 1890-91	Civil Offices of Account and Audit.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Civil Offices of Account and Audit. Imperial.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Accountant General (2,500)[4]	28,800	31,500	28,800	29,037
1	1	Deputy do. „ (1,250—50—1,500)	15,600	14,200	11,520	18,238
1	1	Assistant do. „ (800—40—1,000)[4]	11,520	21,500	11,520	19,462
1	1	Do. „ (600—40—800)	9,000		12,600	
1	1	Chief Supdt. (400—40—600)	7,200	7,200	7,200	8,514
		Offices of the Financial Department	...	1,000	...	267
			72,120		71,640	
		Deduct—Probable Savings	2,669		807	
		Total Salaries	69,451	75,400	70,833	75,518
		Establishment.				
		Superintendents—				
1	1	1st class (400—460)	5,376		5,232	
2	2	2nd „ (300—380)	8,544		8,160	
3	3	3rd „ (200—280)	9,504		9,168	
3	3	4th „ (150—195)	6,156		6,156	
		Clerks—				
10	10	1st class (120—145)	16,500	1,26,000	16,500	1,24,695
17	17	2nd „ (90—115)	22,260		22,260	
22	22	3rd „ (60—85)	20,628		21,000	
48	48	4th „ (30—50)	25,680		26,880	
40	40	5th „ (25)	12,000		12,000	
46	46	Servants	4,146		4,146	
		Temporary Establishment	105	2,200	105	2,143
		Total Establishment	1,30,899	1,28,200	1,31,607	1,26,838
		Allowances.				
		Travelling Allowance	450	1,000	450	574
		Conveyance Allowance of Officer in charge of outside Audits	300	300	300	300
		Total Allowances	750	1,300	750	874
		Contingencies.				
		Postage Charges	2,100	2,000	2,200	2,035
		Telegram Charges	1,350	1,000	1,600	1,310
		Section-writing	400	2,800	350	2,842
		Purchase of Newspapers, &c.	250		350	
		Office Expenses and Miscellaneous	1,800		1,610	
		Total Contingencies	5,900	5,800	6,110	6,187
		Deduct—To make up the amount passed by the Financial Department			2,09,300 3,000	
		Total Civil Offices of Account and Audit, Imperial	2,07,000	2,10,700	2,06,300	2,09,417
		Carried over	2,07,000	2,10,700	2,06,300	2,09,417

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Civil Offices of Account and Audit—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,07,000	2,10,700	2,06,300	2,09,417
		CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
		Local and Municipal Department.				
		Salaries.				
1	1	Inspector of Local Fund Accounts (600-40-800)	12,000	12,300	12,000	13,342
		Establishment.				
3	3	Assistant Inspectors of Local Fund Accounts (250)	9,000	17,600	9,000	17,506
14	14	Clerks	8,250		8,088	
6	6	Servants	552		552	
		Temporary Establishment	80	...	80	380
			17,882			
		Deduct—Probable Savings	232			
		Total Establishment	17,650	17,600	17,720	17,886
		Allowances.				
		Travelling Allowance	5,000	5,000	4,500	5,138
		Conveyance Allowance of Officer in charge of Madras Municipal Accounts	...	...	300	100
		Total Allowances	5,000	5,000	4,800	5,238
		Contingencies.				
		Postage Charges	300	300	400	265
		Telegram Charges	50	50	70	27
		Office Expenses and Miscellaneous	900	650	810	531
		Total Contingencies	1,250	1,000	1,280	823
		Add—To make up the amount passed by the Financial Department			35,800	
					3,000	
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL	35,900	35,000	38,800	37,289
		Total Civil Offices of Account and Audit	2,42,900	2,46,600	2,45,100	2,46,706
		Currency Department.				
		Salaries.				
		Deputy Commissioner (Allowance, 100)	1,200	1,200	1,200	1,200
		Establishment.				
2	2	Clerks (200 and over)	5,040	20,850	4,920	20,799
27	27	Do. (less than 200)	12,600		12,600	
27	27	Servants	3,324		3,324	
		Temporary Establishment	60	550	...	...
		Add—For revision of Establishment	2,000	...	...	...
		Total Establishment	23,024	21,400	20,844	20,799
		Allowances.				
		Travelling Allowances	130	200	130	437
		Supplies and Services.				
		Freight on Remittances	526	300	2,160	144
		Contingencies.				
		Postage Charges	353	350	320	371
		Telegram Charges	150	150	150	141
		Hot-weather Charges	150	1,400	160	1,352
		Office Expenses and Miscellaneous	1,467		1,236	
		Total Contingencies	2,120	1,900	1,866	1,864
		Total Currency Department	27,000	25,000	26,200	24,444
		Allowance to Presidency Banks.				
		Allowance to the Bank of Madras for General Treasury duties	12,000	13,000	12,000	11,000
		Allowance for the Government Savings Bank duties	6,000	6,500	6,000	5,500
		Allowance for Public Debt Office duties	13,500	13,500	13,000	13,382
		Postage Charges	500	500	500	528
		Total Allowance to Presidency Banks	32,000	33,500	31,500	30,410
		Staff and Household of Governor.(a)				
		Salaries.				
1	1	Private Secretary (1,500)[4]	17,280	15,700	17,280	17,930
		Establishment.				
1	1	Clerk (200)	2,400	4,700	2,400	4,570
3	3	Clerks	1,764		1,764	
4	4	Servants	432		432	
1	1	Telephone Clerk for 6 months	150		150	
25	25	Governor's Band Establishment	6,503	6,500	6,503	6,504
		Consolidation of Pay and Allowance	3,600	...	...	...
		Total Establishment	14,849	11,200	11,249	11,074
		Carried over	32,129	26,900	28,529	29,004

(a) The expenditure is under the control of the Private Secretary of the Governor.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Staff and Household of Governor—*continued.*				
		Brought forward	32,129	26,900	28,529	29,004
		Allowances.				
		Travelling Allowance	...	...	...	42
		House-rent Allowance of the Superintendent of the Band	600	600	600	600
		Family Allowance to the Bandsmen	2,047	2,000	2,047	1,879
		Total Allowances	2,647	2,600	2,647	2,521
		Supplies and Services.				
		Subscription for Music, &c.	600	500	600	443
		Maintenance of Camp Equipage	2,300	4,300	4,312	438
		Total Supplies and Services	2,900	4,800	4,912	881
		Contingencies.				
		Hill Journey Charges	800	1,430	800	952
		Telephone Charges	1,000	1,100	1,230	1,119
		Rents, Rates, and Taxes	2,700	2,630	3,000	2,627
		Postage Charges	150	100	150	87
		Telegram Charges	2,000	1,200	2,000	1,071
		Office Expenses and Miscellaneous	474	540	142	303
		Total Contingencies	7,124	7,000	7,322	6,159
		Total Staff and Household of Governor	44,800	41,300	43,410	38,565
		Executive Council.				
		Salaries.				
2	2	Members of Council (5,120)[4]	1,22,900	1,22,900	1,22,900	1,30,080
		Establishment.				
17	17	Chobdars and Peons, including those under the Commander-in-Chief	1,932	1,932	1,932	1,959
		Allowances.				
		Travelling Allowance	700	700	700	1,464
		Hill Journey Allowances	600	918	500	827
		Total Allowances	1,300	1,618	1,200	2,291
		Contingencies.				
		Rents, Rates, and Taxes	469	470	298	469
		Telephone Charges / Miscellaneous Charges	1,399	1,280	1,670	643 / 400
		Total Contingencies	1,868	1,750	1,968	1,512
		Total Executive Council	1,28,000	1,28,200	1,28,000	1,35,842
		Legislative Council.				
		Salaries.				
		Allowance to the Madras Member of the Viceregal Council	...	...	...	1,858
1	1	Assistant Secretary (800)[4]	9,216	9,200	9,216	9,122
		Total Salaries	9,216	9,200	9,216	10,980
		Establishment.				
2	2	Clerks	2,520		2,520	
2	2	Servants	186		186	
		Total Establishment	2,706	2,700	2,706	2,756
		Allowances.				
		Hill Journey Allowance / Travelling Allowance of non-official Members	120	300	520	156 / ...
		Contingencies.				
		Hill Journey Charges	158	...	158	...
		Total Legislative Council	12,200	12,200	12,600	13,892
		Civil Secretariats.				
		PUBLIC DEPARTMENT. (*a*)				
		Salaries.				
1	1	Chief Secretary (3,750)[4]	43,200	54,200	43,200	43,884
1	1	Under-Secretary (1,050)[4]	12,096	13,000	12,096	12,603
		Total Salaries	55,296	67,200	55,296	56,487
		Establishment.				
5	5	Clerks (200 and over)	19,380	40,500	19,380	40,163
20	20	Do. (less than 200)	16,764		16,764	
38	38	Servants	4,206		4,206	
		Local and Personal Allowances	600		600	
		Temporary Establishment	...	500	...	93
		Total Establishment	40,950	41,000	40,950	40,256
		Carried over	96,246	1,08,200	96,246	96,743

(*a*) The expenditure is controlled by the Chief Secretary to Government.

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Civil Secretariats—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	96,246	1,08,200	96,246	96,743
PUBLIC DEPARTMENT.				
Allowances.				
Hill Journey Allowances	10,000	9,000	10,000	9,638
Travelling Allowances			...	2
Total Allowances	10,000	9,000	10,000	9,640
Supplies and Services.				
Cost of European stores	300	300	...	316
Contingencies.				
Rents, Rates, and Taxes	164	160	300	164
Postage Charges	2,300	2,300	3,000	2,091
Telegram Charges	1,800	1,800	1,800	1,978
Hot-weather Charges	100	240	100	245
Hill Journey Charges	2,000	3,000	2,000	4,130
Office Expenses and Miscellaneous	3,590	5,700	2,554	5,534
Total Contingencies	9,954	13,200	9,754	14,142
TOTAL PUBLIC DEPARTMENT	1,16,500	1,30,700	1,16,000	1,20,841
TRANSLATORS' DEPARTMENT.				
Salaries.				
5 Translators, 3 (300), 2 (250)	16,800	16,100	16,800	16,403
Establishment. (Numbers: 1889-90 / 1890-91)				
10 / 7 Munshis 2 (155), 5 (75)	8,220		13,800	
10 / 13 Clerks (below 50)	3,900		2,820	
Total Establishment	12,120	13,300	16,620	16,533
Allowances.				
Travelling Allowances	...	100	...	61
Contingencies.				
Postage Charges	110	100	118	77
Office Expenses and Miscellaneous	470	400	452	428
Total Contingencies	580	500	570	505
TOTAL TRANSLATORS' DEPARTMENT	29,500	30,000	33,990	33,502
REVENUE DEPARTMENT. (a)				
Salaries. (Numbers: 1889-90 / 1890-91)				
1 / 1 Secretary (3,125) [4]	36,000	45,000	36,000	34,707
1 / 1 Under-Secretary (1,000) [4]	11,520	11,500	11,520	11,229
Total Salaries	47,520	56,500	47,520	45,936
Establishment.				
2 / 2 Clerks (600, 350)	11,400		11,400	
16 / 17 Do. (between 50 and 200)	17,280		16,680	
9 / 9 Do. (below 50)	3,336		3,336	
26 / 26 Servants	2,784		2,784	
Temporary Establishment	480		...	
Total Establishment	35,280	36,600	34,200	36,562
Allowances.				
Travelling Allowance	...	30	...	78
Hill Journey Allowances	7,600	6,970	7,600	7,001
Total Allowances	7,600	7,000	7,600	7,079
Contingencies.				
Rents, Rates, and Taxes	...	...	230	...
Hot-weather Charges	212	200	160	143
Postage Charges	900	600	900	616
Telegram Charges	1,000	7,500	800	982
Hill Journey Charges	2,500	2,500	2,500	2,454
Office Expenses and Miscellaneous	2,088	4,400	1,650	2,008
Total Contingencies	6,700	15,200	6,240	6,203
TOTAL REVENUE DEPARTMENT	97,100	1,15,300	95,560	95,780
LOCAL AND MUNICIPAL FUNDS DEPARTMENT.				
Establishment. (Numbers: 1889-90 / 1890-91)				
2 / 2 Clerks (500, 200)	8,400		8,400	
7 / 7 Do. (between 50 and 200)	7,440		7,440	
10 / 10 Do. (below 50)	3,720		3,720	
7 / 9 Servants	828		684	
Temporary Establishment	30		...	
Total Establishment	20,418	22,000	20,244	21,437
Carried over	20,418	22,000	20,244	21,437
	2,43,100	2,76,000	2,45,550	2,50,123

(a) The expenditure is controlled by the Secretary to Government, Revenue Department.

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Civil Secretariats—*continued.*				
Brought forward	2,43,100	2,76,000	2,45,550	2,50,123
Contingencies.				
Office Expenses and Miscellaneous	20,418	22,000	20,244	21,437
TOTAL LOCAL AND MUNICIPAL FUNDS DEPARTMENT	2,582	3,000	2,396	
	23,000	25,000	22,640	21,437
OTHER ESTABLISHMENTS AND SERVICES.				
Salaries.				
Salary and Allowances of the Officer employed on the Annual Administration Report	2,200	2,200	2,200	2,228
Officer on Special duty	...	1,030	...	1,313
Establishment. (Numbers 1889-90 / 1890-91)				
1 / 1 General Record-keeper	2,400		2,400	
7 / 7 Clerks (below 200)	4,260		4,260	
3 / 3 Translators of Vernacular Petitions	2,160		2,160	
28 / 28 Servants attached to the Secretariat Offices, General Records, &c.	2,280		2,280	
Allowance to French Translator	480		480	
	11,580		11,580	
Temporary Establishment for Administration Report	300		300	
Total Establishment	11,880	12,200	11,880	12,039
Supplies and Services.				
Ordnance and Public Works Supplies	420	170	...	...
Telephone Charges			290	...
Total Supplies and Services	420	170	290	...
Contingencies.				
Rents, Rates, and Taxes	...	...	130	...
TOTAL OTHER ESTABLISHMENTS AND SERVICES	14,500	15,600	14,500	15,580
Total Civil Secretariats	2,80,600	3,16,600	2,82,600	2,87,140
Military Secretariat.				
Salaries. (Numbers 1889-90 / 1890-91)				
1 / 1 Secretary (2,500)	30,000	30,000	30,000	30,000
Establishment.				
3 / 3 Clerks (200 and over)	11,400	23,400	11,400	23,361
14 / 14 Do. (less than 200)	9,540		9,540	
20 / 20 Servants	2,208		2,208	
Temporary Establishment	...		...	50
	23,148		23,148	
Deduct—Probable Savings	*148*		*148*	
Total Establishment	23,000	23,400	23,000	23,411
Allowances.				
Hill Journey Allowances	4,500	3,800	4,500	4,473
Contingencies.				
Rents, Rates, and Taxes	...	...	230	...
Postage Charges	1,000	900	1,200	939
Telegram Charges	1,600	1,600	1,300	1,601
Hill Journey Charges	1,000	2,200	1,000	1,713
Office Expenses and Miscellaneous	1,600	1,600	1,470	1,946
Total Contingencies	5,200	6,300	5,200	6,199
Total Military Secretariat	62,700	63,500	62,700	64,083
Board of Revenue, Financial Commissioners and Establishments.				
Salaries. (Numbers 1889-90 / 1890-91)				
4 / 4 Commissioners of Land Revenue (3,750)[4], (3,500)[4], (3,000)[4] and (3,000)[4]	1,52,640	1,50,400	1,52,640	1,70,287
Deduct—Portion debitable to—				
"3—Land Revenue—Survey & Settlement"	*38,160*	*37,600*	*38,160*	*42,572*
"5—Salt"	*38,160*	*37,600*	*38,160*	*42,572*
	76,320	75,200	76,320	85,143
1 / 1 Secretary (1,500—60—1,800)[4]	18,900	17,900	18,500	15,020
Total Salaries	95,220	93,100	94,820	1,00,163
	95,220	93,100	94,820	1,00,163

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Board of Revenue, Financial Commissioners, Establishments—*continued.*				
		Brought forward	95,220	93,100	94,820	1,00,163
		Establishment.				
		Under Commissioners of Land Revenue—				
4	4	Clerks (200 and over)	16,200		16,200	
16	16	Do. (between 50 and 200)	16,200		16,200	
26	26	Do. (below 50)	9,840		9,840	
38	38	Servants	3,696	50,900	3,696	50,582
		General Records—				
2	2	Clerks (between 50 and 200)	2,100		2,100	
4	4	Do. (below 50)	1,320		1,320	
6	6	Servants	648		648	
		Special Funds Establishment—				
2	2	Clerks (50, 30)	960	960	960	960
		Temporary Establishment	536	240	...	294
		Total Establishment	51,500	52,100	50,964	51,836
		Allowances.				
		Travelling Allowance of Officers	2,000	500	3,000	1,694
		Contingencies.				
		Rents, Rates, and Taxes	1,140	1,140	1,166	1,129
		Postage Charges	4,200	4,060	4,300	4,170
		Telegram Charges	760	700	700	737
		Telephone Charges	290	...	290	...
		Repair of Furniture				
		Repair of Tents				
		Carriage of Stationery				
		Hot and Cold Weather Charges	6,190	6,700	5,560	12,019
		Extra Tent-pitchers				
		Cloth for Records				
		Petty Miscellaneous Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies	12,580	12,600	12,016	18,055
		Total Board of Revenue, Financial Commissioners and Establishments	1,61,300	1,58,300	1,60,800	1,71,748

19A.—LAW AND JUSTICE—COURTS OF LAW (*a*.)

Provincial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
High Court	5,52,000	5,56,700	5,26,000	5,41,429
Law Officers	1,18,400	1,25,800	1,17,400	1,33,784
Administrator General	3,600	3,600	3,600	3,552
Coroner's Court	...	2,140	...	9,113
Presidency Magistrate's Court	50,000	40,800	50,000	49,142
Civil and Sessions Courts	22,62,000	22,78,000	23,12,000	22,58,040
Courts of Small Causes	87,000	87,800	87,000	83,997
Criminal Courts	9,60,000	9,37,000	9,31,100	9,37,840
Pleadership Examination Charges	6,000	6,500	5,000	4,938
Refunds	62,000	62,660	62,000	59,573
TOTAL	41,01,000	41,10,000	40,95,000	40,81,417

(*a*) The expenditure is under the control of the High Court.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		High Court.	Rs.	Rs.	Rs.	Rs.
		JUDGES.				
		Salaries.				
1	1	Chief Justice (5,000)	60,000	60,000	60,000	64,839
4	4	Puisne Judges (3,750)*	1,76,400	2,21,200	1,76,400	2,17,771
1	1	Additional Judge (Temporary)	45,000		44,500	
			2,81,400			
		Deduct—Probable Savings	6,400			
		TOTAL JUDGES	2,75,000	2,81,200	2,80,900	2,82,610
		ORIGINAL SIDE.				
		REGISTRAR.				
		Salaries.				
1	1	Registrar (1,500)	18,000	18,000	18,000	18,000
2	2	Assistant Registrars (500, 325)	9,900	9,900	9,900	10,054
		Total Salaries	27,900	27,900	27,900	28,054
		Establishment.				
5	5	Clerks (between 50 and 200)	3,840		3,840	
13	13	Do. (below 50)	3,672		3,672	
3	3	Criers and Keepers of the Court	1,704		1,704	
3	3	Attendants on Judges	648		648	
25	25	Servants	2,024		2,040	
		Total Establishment	11,888	11,600	11,904	12,046
			39,788		39,804	
		Deduct—Probable Savings	388		404	
		TOTAL REGISTRAR	39,400	39,500	39,400	40,100
		CHIEF CLERK (INSOLVENCY) ESTABLISHMENT.				
4	4	Clerks (below 50)	1,164		1,164	
1	1	Servant	84		84	
		TOTAL CHIEF CLERK (INSOLVENCY)	1,248	1,250	1,248	1,261
		JUDGE'S CLERK.				
		Salaries.				
1	1	Judge's Clerk (550)	6,600	650	6,600	3,300
		Deduct—Probable Savings	2,657			
			3,943			
		Establishment.				
1	1	Clerk	252		252	
1	1	Servant	84		84	
		Total Establishment	336	330	336	315
		TOTAL JUDGE'S CLERK	4,279	980	6,936	3,615
		INTERPRETERS.				
		Salaries.				
1	1	Chief Interpreter (400)	4,800		4,800	
2	2	Interpreters (250)	6,000		6,000	
1	1	Interpreter (40)	480		480	
		Total Salaries	11,280	11,280	11,280	11,280
		Establishment.				
4	4	Clerks	720	720	720	720
		TOTAL INTERPRETERS	12,000	12,000	12,000	12,000
		CROWN OFFICERS.				
		Salaries.				
1	1	Crown Prosecutor (500)	6,000		6,000	
1	1	Clerk of the Crown (300)	3,600		3,600	
		Total Salaries	9,600	9,600	9,600	9,600
		Establishment.				
3	3	Clerks	852		852	
2	2	Servants	168		168	
		Total Establishment	1,020	1,020	1,020	1,020
		TOTAL CROWN OFFICERS	10,620	10,620	10,620	10,620
		OFFICIAL ASSIGNEE.				
		Establishment.				
4	4	Clerks (below 50)	900		900	
5	5	Servants	279		279	
		Fixed Stationery Allowance	142		141	
		TOTAL OFFICIAL ASSIGNEE	1,321	1,320	1,320	1,302
		Carried over	68,868	65,670	71,524	68,898
			2,75,000	2,81,200	2,80,900	2,82,610

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		High Court—*continued.*				
		Brought forward	2,75,000	2,81,200	2,80,900	2,82,610
		ORIGINAL SIDE—*continued.*				
		Brought forward	68,868	65,670	71,524	68,898
		SHERIFF.				
		Salaries.				
1	1	Sheriff (898)	10,776	10,800	10,776	10,776
		Establishment.				
2	2	Clerks (between 50 & 200)	1,920		1,920	
2	2	Do. (below 50)	696		696	
6	6	Bailiffs	2,448		2,448	
8	8	Servants	621		621	
		Total Establishment	5,685	5,680	5,685	5,685
		TOTAL SHERIFF	16,461	16,480	16,461	16,461
		ACCOUNT DEPARTMENT.				
		Establishment for keeping accounts of the High Court—				
3	3	Clerks	2,580		2,580	
2	2	Servants	210		210	
		TOTAL ACCOUNT DEPARTMENT	2,790	2,800	2,790	2,984
		Contingencies.				
		Rents, Rates, and Taxes	3,196	3,200	3,196	3,196
		Office Expenses and Miscellaneous	2,500	2,170	2,744	2,264
		Sheriff's Office Expenses and Miscellaneous	185	180	185	184
		Total Contingencies	5,881	5,550	6,125	5,644
		TOTAL ORIGINAL SIDE	94,000	90,500	96,900	93,987
		APPELLATE SIDE.				
		REGISTRAR.				
		Salaries.				
1	1	Registrar (1,600)[4]	18,432		18,432	
1	1	Deputy Registrar (700)	8,400		8,400	
		Total Salaries	26,832	27,800	26,832	27,646
		Establishment.				
1	1	Manager (Judicial Department)	3,600		3,600	
1	1	Deputy Manager (ditto)	2,400		2,400	
1	1	Superintendent of Statistics	3,000		3,000	
1	1	Ditto of Correspondence	3,000		3,000	
2	2	Bench Clerks (150, 135)	3,420		3,420	
6	6	Ditto (between 100 & 120)	7,920		7,920	
6	6	Translators (between 60 & 90)	5,400		5,400	
13	13	Indexers, Accountants, Examiners and Clerks (between 50 & 120)	11,160		11,160	
55	55	Clerks (below 50)	15,660		15,660	
79	84	Servants and Guards	8,118		8,040	
		Temporary Establishment	...		78	
			63,678			
		Deduct—Probable Savings	698			
		Total Establishment	62,980	64,200	63,678	64,059
		REPORTER.				
		Salaries.				
1	1	Law Reporter (400)	4,800		4,800	
		Establishment.				
1	1	Messenger	84		84	
		Office Allowance (30)	360		360	
		TOTAL REPORTER	5,244	6,000	5,244	5,836
		COPYISTS' ESTABLISHMENT.				
11	11	Superintendent, Examiner, Reader, and Copyists	1,944	2,400	1,944	2,373
		Supplies and Services.				
		Printing and Translation executed on behalf of suitors	80,000	80,000	45,000	59,080
		Contingencies.				
		Postage Charges	2,800	1,800	2,000	2,704
		Office Expenses and Miscellaneous— General Account; Copyists' "	3,200	2,800	4,402	3,134
		Total Contingencies	6,000	4,600	6,402	5,838
		TOTAL APPELLATE SIDE	1,83,000	1,85,000	1,49,100	1,64,832
		Total High Court	5,52,000	5,56,700	5,26,000	5,41,429

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Law Officers.				
		ENGLISH LAW OFFICERS.				
		Salaries.				
1	1	Advocate General (1,800) . . .	21,600	21 600	21,600	21,600
1	1	Solicitor to Government (1,100) . .	13,200	13,200	13,200	13,200
1	1	Government Pleader (350) . . .	4,200	3,200	4,200	3,444
		Total Salaries .	39,000	38,000	39,000	38,244
		Establishment.				
		Office Allowance to Advocate General and Government Pleader for Establishment	1,645	1,600	1,560	1,560
		Supplies and Services.				
		LAW CHARGES.				
		Retaining Fee of Mofussil Government Pleaders .	9,480	9,100	9,480	9,132
		Fees to Pleaders in Civil Suits and Pauper Suits .	} 66,755	75,000	65,668	82,763
		Ditto in Criminal Cases . . .				
		Total Supplies and Services .	76,235	84,100	75,148	91,895
		Contingencies.				
		Office Expenses and Miscellaneous . . .	1,520	2,100	1,692	} 2,085
		Charges of Notaries Public	...	...	...	
		Total Contingencies .	1,520	2,100	1,692	2,085
		Total Law Officers .	1,18,400	1,25,800	1,17,400	1,33,784
		Coroner's Court. (a)				
		Salaries.				
		Coroner (350)	...	1,050	...	4,550
		Establishment.				
		Interpreter (70)	...		...	
		Clerk (25)	...		...	
		Sergeant (50)	...		...	
		Servants	...		...	
		Total Establishment .	...	660	...	2,652
		Allowances.				
		Conveyance Allowance of the Coroner, Interpreter and Sergeant . . .	...	420	...	1,760
		Contingencies.				
		Office Expenses and Miscellaneous . .	...	10	..	151
		Total Coroner's Court .	...	2,140	...	9,113
		Presidency Magistrate's Court.				
		Salaries.				
1	1	Chief Presidency Magistrate (1,200) .	14,400		14,400	
1	1	Other Presidency Magistrate (800) .	9,600		9,600	
2	2	Other Magistrates (350) . . .	8,400		8,400	
		Total Salaries .	32,400	33,300	32,400	31,706
		Establishment.				
		EGMORE.				
2	2	Interpreters (100, 70)	2,040		2,040	
2	2	Clerks (between 50 & 200) . . .	2,040		2,040	
7	7	Do. (below 50)	2,700		2,700	
6	6	Servants	480		480	
			7,260		7,260	
		BLACK TOWN.				
1	2	Interpreter (80) (70)	1,800		960	
3	2	Clerks (50) (100)	1,800		2,640	
7	7	Do. (below 50)	2,280		2,280	
5	5	Servants	294		294	
			6,174		6,174	
		Total Establishment .	13,434	13,500	13,434	13,554
		Carried over .	45,834	46,800	45,834	45,260

(a) Abolished from 1889-90.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Presidency Magistrate's Court—*continued.* Brought forward	45,834	46,800	45,834	45,260
		Supplies and Services.				
		Batta to Prosecutors and Witnesses attending the High Court and other Courts from the Mofussil	2,530	1,200	2,530	2,067
		Contingencies.				
		Postage Charges	24	20	24	24
		Rents, Rates, and Taxes	948	1,100	1,098	1,098
		Office Expenses and Miscellaneous	664	680	514	693
		Total Contingencies	1,636	1,800	1,636	1,815
		Total Presidency Magistrate's Court	50,000	49,800	50,000	49,142
		Civil and Sessions Courts.				
		DISTRICT AND SESSIONS JUDGES.				
		Salaries.				
		District & Sessions Judges—				
19	19	1st Grade (2,333-5-4)[4]	5,10,720		5,10,720	
1	1	2nd „ (1,800)[4]	20,736		20,736	
			5,31,456		5,31,456	
		Deduct—Probable Savings	*41,456*		*21,456*	
		Total Salaries	4,90,000	5,00,000	5,10,000	4,82,644
		Establishment.				
20	20	Sheristadars (150)	36,000		36,000	
60	60	Clerks (between 50 & 200)	54,480		54,480	
217	218	Do. (below 50)	58,080		57,900	
164	164	Servants	15,840		15,840	
		Total Establishment	1,64,400	1,63,000	1,64,220	1,62,253
		TOTAL DISTRICT AND SESSIONS JUDGES (*Salaries and Establishment*)	6,54,400	6,63,000	6,74,220	6,44,897
		SUBORDINATE JUDGES.				
		Salaries.				
3	3	Subordinate Judges, 1st Grade (800)	28,800		28,800	
5	5	„ „ 2nd „ (650)	39,000		39,000	
6	6	„ „ 3rd „ (500)	36,000		36,000	
		Total Salaries	1,03,800	1,04,200	1,03,800	1,05,353
		Establishment.				
14	14	Sheristadars (100)	16,800		16,800	
15	15	Clerks (between 50 & 100)	10,560		10,560	
108	108	Do. (below 50)	27,150		27,150	
70	70	Servants	5,988		5,988	
		Total Establishment	60,498	60,300	60,498	60,190
		TOTAL SUBORDINATE JUDGES (*Salaries and Establishment*)	1,64,298	1,64,500	1,64,298	1,65,543
		MUNSIFFS.				
		Salaries.				
25	25	Munsiffs, 1st Grade (400)	1,20,000		1,20,000	
25	25	Do. 2nd „ (300)	90,000		90,000	
25	25	Do. 3rd „ (250)	75,000		75,000	
31	33	Do. 4th „ (200)	79,200		74,400	
		District Munsiff of Anjango, Allowance (*a*)	360		360	
		Do. Vayatiri, Wynaad Allowance	600		600	
		Total Salaries	3,65,160	3,63,000	3,60,360	3,61,934
		Carried over	3,65,160	3,63,000	3,60,360	3,61,934
			8,18,698	8,27,500	8,38,518	8,10,440

(*a*) The appointment is always held by the Deputy Tahsildar of that place.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Civil and Sessions Courts—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	8,18,698	8,27,500	8,38,518	8,10,440
		MUNSIFFS—Brought forward	3,65,160	3,63,000	3,60,360	3,61,934
		Establishment.				
62	62	Clerks (50)	37,200		37,200	
708	725	Do. (below 50)	1,74,672		1,69,272	
422	430	Servants	35,034		34,176	
		Total Establishment	2,46,906	2,41,000	2,40,648	2,40,300
		Temporary Establishment—				
		Additional District Munsiff's Court, Madura	2,070	2,200	2,070	1,990
		Ditto other districts	216		216	
			6,14,352			
		Deduct—Probable Savings	7,504			
		TOTAL MUNSIFFS (*Salaries and Establishment*)	6,06,848	6,06,200	6,03,294	6,04,224
		GOVERNMENT AGENT'S ESTABLISHMENT, GANJAM AND VIZAGAPATAM.				
		Establishment.				
3	3	Clerks (between 50 and 100)	2,280		2,280	
16	17	Do. (below 50)	4,944		4,944	
10	10	Servants	780		780	
		TOTAL GOVERNMENT AGENT'S ESTABLISHMENT	8,004	7,600	8,004	7,769
		Allowances.				
		Travelling Allowance of Officers	7,448	6,200	5,768	8,561
		Ditto of Establishment				
		Tentage Allowance			...	...
		Famine Batta	...	1,000	...	219
		Total Allowances	7,448	7,200	5,768	8,780
		Supplies and Services.				
		Diet and Road-money to Witnesses	31,557	36,000	27,524	36,299
		Elephant Charges	3,200	3,000	3,250	3,158
		Petty Construction and Repairs	20,000	20,000	17,000	19,268
		Total Supplies and Services	54,757	59,000	47,774	58,725
		Contingencies.				
		Rents, Rates, and Taxes	9,427	8,200	8,060	8,230
		Postage Charges	8,364	8,200	8,035	7,796
		Telegram Charges				258
		Purchase and Repair of Furniture	8,033			
		Cloth for Records	1,182			
		Hot and Cold Weather Charges	378	24,000	25,382	24,997
		Carriage of Stationery	1,016			
		Office Expenses and Miscellaneous	9,845			
		Total Contingencies	38,245	40,400	41,477	41,281
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
		District and Sessions Courts.				
12	12	Nazirs and Deputy Nazirs				
1,123	1,117	Amins and Peons				
		Total District and Sessions Courts				
		Subordinate Judges' Courts.				
4	4	Nazirs and Deputy Nazirs				
377	371	Amins and Peons				
		Total Subordinate Judges' Courts				
		Munsiffs' Courts.				
88	88	Nazirs and Deputy Nazirs				
4,820	4,796	Amins and Peons				
		Total Munsiffs' Courts				
		Revenue Courts.				
89	89	Nazirs / Peons				
		Total	6,71,022		6,10,008	
		Deduct—Probable Savings	71,022		6,169	
		Total Establishment	6,00,000	6,00,000	6,03,839	
		Carried over	6,00,000	6,00,000	6,03,839	
			15,34,000	15,47,900	15,44,835	15,31,219

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts—*concluded.*				
		Brought forward .	15,34,000	15,47,900	15,44,835	15,31,219
		PROCESS-SERVING ESTABLISHMENT—Brought forward .	6,00,000	6,00,000	6,03,839	
		Contingencies.				
		Postage Charges	6,000	6,000	8,086	
		Office Expenses and Miscellaneous . . .			...	
		Total Contingencies .	6,000	6,000	8,086	
					6,11,925	
		Revision of Process Establishment .			45,000	
		TOTAL PROCESS-SERVING ESTABLISHMENT .	6,06,000	6,06,000	6,56,925	6,04,716
		COPYIST ESTABLISHMENT.				
		Establishment.				
		District and Sessions Courts—				
259	259	Superintendents, Examiners, and Copyists	39,888		39,888	
14	14	Servants	1,464		1,464	
		Subordinate Judges' Courts—				
44	44	Superintendents, Examiners, and Copyists	6,108		6,108	
1	1	Servant	120		120	
		Munsiffs' Courts—				
411	411	Superintendents, Examiners, and Copyists	58,932		58,680	
3	3	Servants	300		300	
			1,06,812		1,06,560	
		Deduct—Probable Savings .	*4,812*		*14,646*	
		Total Establishment .	1,02,000		91,914	
		Contingencies.				
		Office Expenses and Miscellaneous . . .	20.000		18,326	
		TOTAL COPYIST ESTABLISHMENT .	1,22,000	1,24,100	1,10,240	1,22,105
		Total Civil and Sessions Courts .	22,62,000	22,78,000	23,12,000	22,58,040
		Courts of Small Causes.				
		Salaries.				
1	1	Judge (2,000)	24,000	24,000	24,000	25,766
2	2	Judges (1,000)	24,000	25,000	24,000	23,000
1	1	Registrar (500)	6,000	6,000	6,000	5,355
1	1	Head Clerk (200)	2,400	2,400	2,400	2,328
		Total Salaries .	56,400	57,400	56,400	56,449
		Establishment.				
2	5	Interpreters (120, 100, 80, 75 and 70) .	5,340		2,640	
6	5	Judge's Clerks (below 50) . . .	1,920		3,960	
1	2	Nazirs (70 and 30)	1,200		840	
1	1	Treasurer	1,050		1,050	
...	4	Clerks (above 50)	2 640		...	
26	21	Clerks (below 50)	6,030		7,440	
1	4	Court-keepers (60), (9) and 2 (10) .	1,068		720	
19	19	Bailiffs (between 10 & 100) . . .	6,660		6,180	
27	32	Servants	2,856		2,364	
7	7	Examiners and Copyists . . .	876		876	
		Revision of Establishment . . .	...		4,000	
					30,070	
		Deduct—Probable Savings .			*260*	
		Total Establishment .	29,640	29,600	29,810	26,761
		Contingencies.				
		Rents, Rates, and Taxes	446	450	440	445
		Postage Charges	10	30	10	...
		Office Expenses and Miscellaneous . . .	504	320	340	342
		Total Contingencies .	960	800	790	787
		Total Courts of Small Causes .	87,000	87,800	87,000	83,007

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Criminal Courts.	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENTS.				
		Salaries.				
		One-fifth Salary of Collectors, &c., transferred from "3—Land Revenue, Charges of District Administration" . .	2,63,168	2,66,360	2,63,768	2,64,078
1	1	Cantonment Magistrate (700) . .	8,400	9,540	8,400	9,190
1	1	Allowance to Cantonment Magistrate(a) (70)	840		840	
1	...	Sub-Magistrate, Nellore . . .	...	...	1,200	1,047
					2,74,208	
		Deduct—Probable Savings .			2,000	
		Total Salaries .	2,72,408	2,75,900	2,72,208	2,74,315
		Establishment.				
		Establishment of Collectors, &c.—One-fifth cost transferred from "3—Land Revenue, Charges of District Administration"	1,51,366	1,51,000	1,51,400	1,49,177
		Establishment of Cantonment and Sub-Magistrates—				
11	10	Clerks (below 50)	3,780	5,600	4,080	6,944
14	9	Servants	666		1,026	
		Temporary Establishment . . .	2,320		2,990	
		Process Service Establishment . .	2,438		2,393	
		Reserve Establishment . . .	...		...	
			1,60,570		1,61,889	
		Deduct—Probable Savings .	3,272		2,000	
		Total Establishment .	1,57,298	1,56,600	1,59,889	1,56,121
		Allowances.				
		One-fifth Allowance of Collectors, &c., transferred from "3—Land Revenue, Charges of District Administration"	49,800	49,400	51,600	48,304
		Travelling Allowance of Cantonment Magistrates, &c.	570	600	500	768
		Total Allowances .	50,370	50,000	52,100	49,072
		Supplies and Services.				
		Diet and Road-money to Prosecutors and Witnesses	35,644	40,000	27,206	38,630
		Petty Construction and Repairs	3,000	2,000	3,000	2,285
		Fees to Pleaders in Criminal Cases . . .	...	...		
		Fees for examining Corpses and wounded Persons .	395	8,000	6,891	7,707
		Conveyance of Corpses and wounded Persons .	1,106			
		Do. of property in Criminal Cases . .	1,467			
		Rewards for Apprehension of Offenders . .	1,230			
		Criminal Lunatic Charges	1,738			
		Other Items	1,400			
		Total Supplies and Services .	45,980	50,000	37,097	48,622
		Contingencies.				
		Rents, Rates, and Taxes	350	360	560	149
		Postage Charges	9,605	9,000	8,240	8,942
		Office Expenses and Miscellaneous . . .	3,885	2,340	4,300	3,427
		One-fifth of Contingencies under General Establishment transferred from "3—Land Revenue, Charges of District Administration" . .	31,320	31,800	32,160	31,747
		Total Contingencies .	45,160	43,500	45,260	44,265
		TOTAL GENERAL ESTABLISHMENTS .	5,71,216	5,76,000	5,66,554	5,72,395
		SUB-DIVISIONAL ESTABLISHMENTS.				
		Salaries.				
		Tahsildars' and Deputy Tahsildars' one-fifth Salary transferred from "3—Land Revenue, Charges of District Administration"	1,03,308	1,02,640	1,03,260	1,03,760
		Establishment.				
		Establishment of Tahsildars and Deputy Tahsildars—one-fifth cost transferred from "3—Land Revenue, Charges of District Administration" .	2,12,944	1,86,600	1,88,000	1,88,473
		TOTAL SUB-DIVISIONAL ESTABLISHMENT .	3,16,252	2,89,240	2,91,260	2,92,233
		Carried over .	8,87,468	8,65,240	8,57,814	8,64,628

(a) Military Officers drawing pay in the Military Department.

19A.—LAW AND JUSTICE—COURTS OF LAW—*concluded.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Criminal Courts—*continued.*				
		Brought forward .	8,87,468	8,65,240	8,57,814	8,64,628
		HOSPITAL CHARGES.				
		One-fifth of the Hospital Charges transferred from "3—Land Revenue, Charges of District Administration"	2,520	2,020	2,460	2,448
		HILL TRACT AGENCY ESTABLISHMENT.				
		Salaries.				
2	2	Special Assistant Agents at Ganjam and Vizagapatam (768⅓)[4] . . .	17,702	17,500	17,702	17,510
9	9	Sub-Magistrates (between 150 & 250) .	19,800	22,400	19,800	(a)
3	3	Ditto (120)	4,320		4,320	
			41,822	39,900	41,822	17,510
		Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administration"	*8,364*	*8,300*	*8,364*	*3,502*
		Total Salaries, Law and Justice Share .	33,458	31,600	33,458	14,008
		Establishment.				
34	34	Clerks (below 200)	10,920		10,920	
73	73	Servants	6,048		6,048	
3	3	Medical Subordinates	2,160		2,160	
		Process Service Establishment . .	170		...	
			19,298		19,128	
		Deduct—Probable Savings .	*1,298*		*1,818*	
		Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administration"	18,000	18,000	17,310	37,916
			3,536	*3,460*	*3,942*	*7,776*
		Total Establishment, Law and Justice Share .	14,464	14,540	13,368	30,140
		Allowances.				
		Travelling Allowance	9,000	9,000	10,000	8,511
		Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administration"	*1,800*	*1,800*	*2,000*	*1,551*
		Total Allowances, Law and Justice Share . .	7,200	7,200	8,000	6,960
		Supplies and Services.				
		Petty Construction and Repairs	...	2,000	5,000	713
		Diet and Road-money to Prosecutors and Witnesses	2,488	2,300	2,500	2,293
		Elephant Charges	9,102	9,700	5,500	12,494
		Presents to Khond Chiefs, &c.	400	...	1,000	...
			11,990	14,000	14,000	15,500
		Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administration"	*1,800*	*600*	*2,800*	*601*
		Total Supplies and Services, Law and Justice Share .	10,190	13,400	11,200	14,899
		Contingencies.				
		Rents, Rates, and Taxes	...	...	...	5
		Postage Charges	1,000	900	1,200	876
		Telegram Charges	100	100	100	3
		Office Expenses and Miscellaneous . . .	4,900	5,000	4,700	8,146
			6,000	6,000	6,000	9,030
		Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administration"	*1,300*	*3,000*	*1,200*	*4,264*
		Total Contingencies, Law and Justice Share .	4,700	3,000	4,800	4,766
		TOTAL HILL TRACT AGENCY ESTABLISHMENT .	70,012	69,740	70,826	70,773
		Total Criminal Courts .	9,60,000	9,37,000	9,31,100	9,37,849

(a) Shown under Establishment.

19B.—LAW AND JUSTICE—JAILS. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Jails	7,23,000	6,93,300	7,32,700	7,02,365
Jail Manufactures	1,37,000	1,26,700	1,38,300	1,27,015
Refunds	...	...	...	100
TOTAL	8,60,000	8,20,000	8,71,000	8,29,480

(a) The expenditure is controlled by the Inspector-General of Jails.

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Jails.				
		SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector-General (1,833⅓)	22,000	22,000	22,000	27,150
		Establishment.				
1	1	Clerk (225)	2,700		2,700	
9	9	Clerks (below 200)	6,240		6,240	
6	6	Servants	732		732	
		Temporary Establishment	660		660	
		Total Establishment	10,332	10,300	10,332	10,181
		Allowances.				
		Travelling Allowance of Officers	2,150		2,250	
		Ditto of Establishment	1,150		1,250	
		Total Allowances	3,300	3,000	3,500	2,801
		Contingencies.				
		Rents, Rates, and Taxes	...	...	...	100
		Postage Charges	500	500	500	579
		Telegram Charges	250	200	250	261
		Office Expenses and Miscellaneous	618	500	618	544
		Total Contingencies	1,368	1,200	1,368	1,484
		TOTAL SUPERINTENDENCE	37,000	36,500	37,200	41,616
Numbers. 1889-90.	Numbers. 1890-91.	SALARIES.				
		Presidency Jails.				
1	1	Superintendent (600)	7,200	7,200	7,200	9,121
2	2	Jailors	3,300	3,300	3,300	4,135
1	1	Deputy Jailor	960	960	960	
		Total Presidency Jails	11,460	11,460	11,460	13,256
		Central Jails.				
4	4	Superintendents (600—50—850) (b)	37,050	45,000	35,750	43,220
2	2	Ditto (450—30—600)	12,240		12,720	
		Allowance to Surgeons for General Charges	...	200	...	1,313
6	6	Jailors (150 to 185)	11,320	16,200	11,605	16,082
6	6	Deputy Jailors (50 to 75)	4,920		4,920	
		Total Central Jails	65,530	61,400	64,995	60,615
		District Jails.				
2	2	Superintendents (350—20—450)	10,000	8,940	9,500	7,631
		Allowance to Surgeon for general charge	9,600	10,200	12,000	11,914
30	30	Jailors and Deputy Jailors (30—100)	21,555	22,000	21,610	21,541
		Total District Jails	41,155	41,140	43,110	41,086
		Lock-ups.				
5	4	Jailors (12—20)	864	900	1,104	1,065
		TOTAL SALARIES	1,19,009	1,14,900	1,20,669	1,16,022
		Carried over	1,56,009	1,51,400	1,57,869	1,57,638

(b) Two draw a Personal Allowance of Rs. 200 each, which is a Military charge.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Jails—*continued.* Brought forward	1,56,009	1,51,400	1,57,869	1,57,638
		ESTABLISHMENT. *Clerical Establishment.*				
4	4	Clerks (less than 200), Presidency Jails	1,500	1,200	1,548	1,492
12	12	Ditto Central Jails	4,656	4,400	4,986	4,986
16	16	Ditto District Jails	7,398	7,600	7,458	7,578
		TOTAL CLERICAL ESTABLISHMENT	13,554	13,200	13,992	14,056
		Warder Establishment				
57	57	Warders, Presidency Jails	7,818	7,800	7,818	7,809
519	519	Do. Central Jails	54,222	60,600	54,222	59,602
398	398	Do. District Jails	39,264	46,600	39,264	44,866
83	76	Do. Lock-ups	5,832	6,000	6,000	6,135
		Do. Temporary Central Jails	6,084	...	9,618	...
		Do. Do. District Jails	4,452	...	4,452	...
		TOTAL WARDER ESTABLISHMENT	1,17,672	1,21,000	1,21,374	1,18,412
		MENIAL AND OTHER ESTABLISHMENTS. *Presidency Jails.*				
5	6	Messengers, &c.	348		252	
1	1	Jail Teacher	300		300	
1	1	Matron	420		420	
		Temporary Purveyor	180		...	
		Total Presidency Jails	1,248	1,000	972	988
		Central Jails.				
5	5	Matrons	2,100			
		Temporary Purveyor	1,080			
		Total Central Jails	3,180	2,300	2,100	2,100
		District Jails.				
		Messenger	...		...	
1	1	Executioner	63		63	
1	1	Allowance to Roman Catholic Priest	360		360	
		Temporary Purveyor	1,800		...	
		Total District Jails	2,223	1,000	423	469
		Lock-ups.				
136	146	Sweepers and Taties	6,056	5,400	5,998	5,425
		TOTAL MENIAL AND OTHER ESTABLISHMENTS	12,707	9,700	9,493	8,982
		TOTAL ESTABLISHMENT	1,43,933	1,43,900	1,44,859	1,41,450
		SUPPLIES AND SERVICES. *Presidency Jails.*				
		Rations (Prisoners) (*a*)	19,000	19,000	20,000	18,260
		Clothing and Bedding (Prisoners) (*a*)	1,500	1,000	1,000	1,418
		Supply of Medicines	...		...	
		Dieting Charges in Hospitals	2,550		2,050	
		Prisoners' Transfer Charges	1,300		1,300	
		Road-money to Released Convicts	2,500	10,000	2,900	12,262
		Transportation Charges	5,000		6,500	
		Clothing and Uniform for Free Warders	500		100	
		Other Items	2,148		510	
		Petty Construction and Repairs	1,500	1,000	1,900	1,528
		Total Presidency Jails	35,998	31,000	36,260	33,468
		Central Jails.				
		Rations (Prisoners) (*a*)	1,27,600	1,10,000	1,32,000	1,11,816
		Clothing and Bedding (Prisoners) (*a*)	22,500	17,000	17,500	21,018
		Supply of Medicines	...		...	
		Arms, &c., and Military Supplies	2,000		1,000	
		Dieting Charges in Hospitals	9,400		9,500	
		Prisoners' Transfer Charges	345	20,000	320	21,475
		Road-money to Released Convicts	2,650		2,950	
		Transportation Charges	180		200	
		Clothing and Uniform for Free Warders	11,900		12,425	
		Petty Construction and Repairs	11,000	13,000	13,000	11,662
		Other Items	55	...	50	...
		Total Central Jails	1,87,630	1,60,000	1,88,945	1,65,971
		Carried over	2,23,628	1,91,000	2,25,205	1,99,439
			2,99,942	2,95,300	3,02,728	2,99,088

(*a*) In future Estimates the number of prisoners should be mentioned.

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Jails—*continued.*				
Brought forward	2,99,942	2,95,300	3,02,728	2,99,088
SUPPLIES AND SERVICES—*continued.*				
Brought forward	2,23,628	1,91,000	2,25,205	1,99,439
District Jails.				
Petty Construction and Repairs	7,500	6,000	8,500	5,447
Rations (Prisoners) (a)	66,300	75,000	67,000	67,418
Clothing and Bedding (Prisoners) (a)	3,830	5,000	2,465	3,970
Supply of Medicines	3,850	10,000	375	8,337
Dieting Charges in Hospitals			3,000	
Prisoners' Transfer Charges	1,075		995	
Road-money to Released Convicts	1,580		1,585	
Transportation Charges	65		75	
Clothing and Uniform for Free Warders	650		500	
Stores from Military Department	1,000		1,000	
Other Items	349		170	
Total District Jails	86,199	96,000	85,665	85,172
Lock-ups.				
Road Expenses of Prisoners under Trial	2,500	1,500	4,750	2,063
Diet of Prisoners under Trial	46,500	40,500	49,000	45,420
Petty Construction and Repairs	...	...	...	17
Total Lock-ups	49,000	42,000	53,750	47,500
TOTAL SUPPLIES AND SERVICES	3,58,827	3,29,000	3,64,620	3,32,111
HOSPITAL CHARGES.				
Presidency Jails.				
3 / 3 Hospital Assistants	1,410	1,300	1,410	1,416
Central Jails.				
Allowance to Surgeon for Medical charge	6,000	7,000	6,000	6,571
12 / 12 Hospital Assistants	6,120	5,700	6,000	5,448
Total Central Jails	12,120	12,700	12,000	12,019
District Jails.				
14 / 14 Hospital Assistant and Apothecaries	7,260	7,200	7,260	6,657
TOTAL HOSPITAL CHARGES	20,790	21,200	20,670	20,092
ALLOWANCES.				
Travelling Allowance—Presidency Jails	2,000	3,200	1,150	2,991
" " Central Jails	1,250	1,200	1,200	1,529
" " District Jails	660	1,000	610	1,299
" " Lock-ups	20	200	25	...
Conveyance Allowance—Presidency Jails	650	600	600	595
House-rent Allowance— Ditto	2,400	2,500	1,800	2,507
TOTAL ALLOWANCES	6,980	8,700	5,385	8,921
CONTINGENCIES.				
Postage Charges—				
Presidency Jails	175	180	155	179
Central Jails	490	520	470	465
District Jails	730	800	715	710
Telegram Charges—				
Presidency Jails	50	30	50	35
Central Jails	130	180	120	72
District Jails	150	80	130	84
Lock-ups	...	...	...	15
Office Expenses and Miscellaneous—				
Presidency Jails	4,210	4,000	3,759	5,387
Central Jails	9,654	10,000	9,290	11,677
District Jails	7,251	10,000	8,463	9,997
Lock-ups	7,628	7,610	7,648	7,639
	30,468	33,400	30,800	36,260
Carried over	6,86,539	6,54,200	6,93,403	6,60,212

(a) In future Estimates the number of prisoners should be mentioned.

19B.—LAW AND JUSTICE—JAILS—*concluded.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Jails—*concluded.*	Rs.	Rs.	Rs.	Rs.
Brought forward	6,86,539	6,54,200	6,93,403	6,60,212
CONTINGENCIES—Brought forward	30,468	33,400	30,800	36,260
Rents, Rates, and Taxes—				
Presidency Jails	3,081	3,080	5,718	3,081
Central Jails	54	50	54	54
District Jails	2,258	2,100	2,250	2,140
Lock-ups	600	470	475	618
TOTAL CONTINGENCIES	36,461	39,100	39,297	42,153
Total Superintendence	37,000	36,500	37,200	41,616
" Presidency Jails	72,000	67,350	72,700	73,204
" Central Jails	3,45,000	3,13,350	3,48,000	3,19,090
" District Jails	1,99,000	2,13,520	1,99,800	2,00,058
" Lock-ups	70,000	62,580	75,000	68,397
Total Jails	7,23,000	6,93,300	7,32,700	7,02,365
Jail Manufactures.				
Purchase of Raw Materials, Presidency Jails	6,000	7,000	5,500	5,957
" " Central Jails	1,20,300	1,09,000	1,22,300	1,15,704
" " District Jails	10,700	10,700	10,500	5,354
Total Jail Manufactures	1,37,000	1,26,700	1,38,300	1,27,015

20.—POLICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Railway Police	3,800	2,800	1,450	1,767
Guards for the Customs and Salt Departments	15,200	22,200	26,550	26,050
TOTAL IMPERIAL	19,000	25,000	28,000	27,817
PROVINCIAL. (*a*)				
Presidency Police	2,47,800	2,41,700	2,44,000	2,22,946
Superintendence	1,19,200	1,18,900	1,15,200	1,13,682
District Executive Force	33,74,700	32,49,700	33,71,000	31,86,562
Village Police	6,700	6,450	6,500	6,382
Special Police	9,000	9,000	9,000	5,353
Railway Police	9,550	9,200	9,250	4,200
Cattle Pounds	2,32,000	2,20,000	2,23,000	2,17,761
Refunds	50	50	50	10
TOTAL PROVINCIAL	39,99,000	38,55,000	39,78,000	37,56,896
TOTAL	40,18,000	38,80,000	40,06,000	37,84,713

(*a*) The expenditure is controlled by the Inspector-General of Police.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Presidency Police.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		SUPERINTENDENCE.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Commissioner of Police (1,500)	18,000	17,300	18,000	19,210
1	1	Deputy Commissioner (750)	9,000	9,900	9,000	7,615
1	1	Assistant do. (350—400)	4,320	4,260	4,300	4,023
			31,320			
		Deduct—Probable Savings	720			
		Total Salaries	30,600	31,460	31,300	30,848
		Establishment.				
1	1	Manager (150—200)	2,400		2,400	
3	3	Clerks (between 150 & 200)	2,520		2,520	
5	5	" (below 50)	1,920		1,920	
55	17	Servants	1,514		1,832	
		Total Establishment	8,354	8,300	8,672	8,282
		Supplies and Services.				
		Telephone Exchange	569	1,200	600	1,122
		Contingencies.				
		Rents, Rates, and Taxes	800	800	560	708
		Office Expenses and Miscellaneous	4,900	3,840	5,190	3,844
		Total Contingencies	5,700	4,640	5,750	4,552
		TOTAL SUPERINTENDENCE	45,223	45,600	46,322	44,804
		Carried over	45,223	45,600	46,322	44,804

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.			Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Presidency Police—*continued.*			Rs.	Rs.	Rs.	Rs.
		Brought forward			45,223	45,600	46,322	44,804
		TOWN AND SUBURBAN POLICE.						
		Salaries, Foot Police.						
	1	Superintendent			3,600	...	...	...
		Police Force.						
		Inspectors—	Rural.	Reserve, &c.				
2	2	1st class (200)	2,400	2,400	4,800		4,800	
3	3	2nd „ (150)	3,600	1,800	5,400		5,400	
4	4	3rd „ (100)	4,800	...	4,800		4,800	
3	3	4th „ (75)	1,800	900	2,700		2,700	
8	7	Sergeants (70)	5,040	840	5,880		6,720	
8	13	„ (60)	9,360	...	9,360		5,760	
7	—	„ (50)	...	...	...		4,200	
10	9	Sub-Inspectors (40)	4,320	...	4,320		4,800	
14	15	Head Constables (25)	3,000	1,500	4,500		4,200	
10	20	„ (20)	3,840	960	4,800		2,400	
28	31	„ (15)	5,220	540	5,760		5,040	
47	51	„ (12)	6,192	1,152	7,344		6,768	
237	205	Constables (10)	19,800	4,800	24,600		25,596	
236	205	„ (9)	17,928	4,212	22,140		22,656	
228	410	„ (8)	38,688	672	39,360		19,152	
		Local & Staff Allowance	...	180	180		180	
		Charge Allowance			1,800			
		Allowance for Divisional Writers			588			
					1,48,332		1,25,172	
		Deduct—Probable Savings			*14,088*		*11,576*	
		Total Police Force			1,34,244	1,40,000	1,13,596	1,30,491
		Allowances.						
		Horse Allowance to Inspectors			...	...	1,980	1,281
		House-rent Allowance to Superintendent, Inspectors and Sub-Inspectors			5,340	4,200	2,184	3,249
		Conveyance Allowance of Superintendent and Sub-Inspectors			2,928	2,600	720	768
		Travelling Allowance			1,000	800	1,400	716
		Total Allowances			9,268	7,600	6,284	6,014
		Supplies and Services.						
		Petty Construction and Repairs			...	...	...	800
		Telephone Charges			1,794	...	1,800	...
		Clothing, Arms and Accoutrements			12,000	11,000	12,048	10,847
		Rewards			1,000	600	1,500	599
		Total Supplies and Services			14,794	11,600	15,348	12,246
		Contingencies.						
		Rents, Rates, and Taxes			1,500	1,500	1,740	1,263
		Postage Charges			150	130	120	146
		Telegram Charges			150	170	175	99
		Total Contingencies			1,800	1,800	2,035	1,508
		TOTAL TOWN AND SUBURBAN POLICE			1,63,706	1,61,000	1,37,263	1,50,259
		HACKNEY CARRIAGE ESTABLISHMENT.						
		Establishment			3,108	3,100	2,772	
		Supplies and Services.						
		Clothing			100	100	100	
		Contingencies.						
		Office Expenses and Miscellaneous			...	...	...	
		TOTAL HACKNEY CARRIAGE ESTABLISHMENT			3,208	3,200	2,872	2,857
Numbers. 1889-90.	Numbers. 1890-91.	MOUNTED POLICE.						
		Establishment.						
4	4	Sowars 1 (12), 3 (10)			504		504	
1	1	Prison Van Driver			126		126	
		Total Establishment			630	630	630	629
		Supplies and Services.						
		Purchase of Horses			3,000	2,000	3,000	1,480
		Cost of feeding (including hire of Syces and Grass-cutters)			10,228	10,170	11,908	10,795
		Total Supplies and Services			13,228	12,170	14,908	12,275
		TOTAL MOUNTED POLICE			13,858	12,800	15,538	12,904
		Carried over			2,25,995	2,22,600	2,01,995	2,10,824

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Presidency Police—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward .	2,25,995	2,22,600	2,01,995	2,10,824
		MARINE POLICE.				
		Police Force.				
1	1	Inspector (100)	1,200	6,600	1,200	6,424
1	1	Sergeant (60)	720		720	
4	4	Head Constables 1 (25), 1 (15), 2 (12) .	768		708	
40	40	Constables 10 (10), 10 (9) & 20 (8) .	4,200		3,828	
		Charge Allowance	120	...	...	...
		Allowance for Divisional Writers . .	36	...	...	...
		Total Police Force .	7,044	6,600	6,456	6,424
		Establishment.				
30	30	Crew of Government Boats . . .	3,372	3,300	3,372	3,306
2	...	Menial Servants	...	...	24	16
		Total Establishment .	3,372	3,300	3,396	3,322
		Allowances.				
		Conveyance Allowance	180	180	...	60
		Horse Allowance to Inspector	...	...	180	120
		House-rent Allowance to Inspector and Sergeant .	324	320	168	220
		Total Allowances .	504	500	348	400
		Supplies and Services.				
		Clothing, Arms and Accoutrements . . .	650	500	500	487
		Contingencies.				
		Office Expenses and Miscellaneous . . .	50	...	100	...
		TOTAL MARINE POLICE .	11,620	10,900	10,800	10,633
		INTELLIGENCE DEPARTMENT	1,920	1,200	2,184	1,489
		SPECIAL POLICE (charged for to Parties concerned) .	8,265	7,000	6,021	...
		ADD—Net cost of Town Police Scheme . . .			2,21,000 23,000	
		Total Presidency Police .	**2,47,800**	**2,41,700**	**2,44,000**	**2,22,946**
		Superintendence.				
		Salaries.				
1	1	Inspector-General (2,500) . . .	30,000	30,000	30,000	25,577
2	2	Deputy Inspectors-General (1,200) . .	28,800	30,000	28,800	26,402
1	1	Assistant Inspector-General (600) . .	7,200	9,000	7,200	13,799
		Difference between sanctioned scale of pay and existing pay of present incumbents	3,600		3,600	
			69,600		69,600	
		Deduct—Probable Savings .	*600*		*344*	
		Total Salaries .	69,000	69,000	69,256	65,778
		Establishment.				
1	1	Manager (250)	3,000		3,000	
9	9	Clerks (between 50 and 200) . . .	10,044		9,540	
29	29	Do. (less than 50)	10,164		9,552	
11	11	Servants	1,056		1,056	
		Office Guards and Messengers—				
1	2	Head Constable 1 (22), 1 (12) . .	408		264	
12	16	Constables (between 8 and 10) . .	1,716		1,152	
			26,388			
		Deduct—Probable Savings .	*627*			
		Total Establishment .	25,761	26,400	24,564	24,878
		Carried over .	94,761	95,400	93,820	90,656

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Superintendence—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward .	94,761	95,400	93,820	90,656
		Allowances.				
		House-rent Allowance for Assistant Inspector General	1,200	...	...	...
		Travelling Allowance of Officers . . . Ditto of Establishment . .	7,000	7,200	7,000	7,015
		Total Allowances .	8,200	7,200	7,000	7,015
		Supplies and Services.				
		Clothing	180	100	180	95
		Elephant Charges	1,500	700	1,200	698
		Telephone Exchange	459	500	500	...
		Total Supplies and Services .	2,139	1,300	1,880	793
		Contingencies.				
		Postage Charges	1,950	1,900	1,900	1,958
		Telegram Charges	450	400	400	458
		Rents, Rates, and Taxes	700	700	700	690
		Office Expenses and Miscellaneous . . .	11,000	12,000	9,500	12,112
		Total Contingencies .	14,100	15,000	12,500	15,218
		Total Superintendence .	1,19,200	1,18,900	1,15,200	1,13,682
		District Executive Force.				
		DISTRICT POLICE.				
		Salaries.				
		District Superintendents—*(a)*				
2	2	1st Grade (1,000)	24,000		24,000	
5	5	2nd „ (800)	48,000		48,000	
7	7	3rd „ (700)	58,800		58,800	
9	9	4th „ (600)	64,800		64,800	
		Local Allowance	1,200		1,200	
		Personal Allowance	1,200		...	
		Deduct—Pay of Superintendent of Police, Bangalore, debitable to the Revenues of the Mysore Assigned Tract . . .	1,98,000 *8,400*		1,96,800 *8,400*	
		Deduct—Pay of a Superintendent of Police sanctioned as Special Police Officer . .	*7,200*		*7,200*	
			1,82,400		1,81,200	
		Probable difference between the pay in the revised scale and that in the old, of incumbents who were permanent on the date of revision	3,600		7,600	
		Assistant District Superintendents—*(a)*	1,86,000	1,92,000	1,88,800	1,91,617
6	6	1st Grade (500)	36,000		36,000	
8	8	2nd „ (400)	38,400		38,400	
7	7	3rd „ (350)	29,400		29,400	
		Local Allowances	2,400		2,400	
		Probable difference between the pay in the revised scale and that in the old, of incumbents who were permanent on the date of revision	8,400		9,600	
			1,14,600	93,000	1,15,800	93,363
			3,00,600		3,04,600	
		Deduct—Probable Savings .	*10,600*		*9,800*	
		Total Salaries .	2,90,000	2,85,000	2,94,800	2,84,980
		Carried over .	2,90,000	2,85,000	2,94,800	2,84,980

(a) Eight Military Officers draw Personal Allowances at Rs. 200 each and one at Rs. 100. The Allowances are Military charges.

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.			Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		District Executive Force—*continued.*			Rs.	Rs.	Rs.	Rs.
		DISTRICT POLICE—*continued.*						
		Brought forward .			2,90,000	2,85,000	2,94,800	2,84,980
		Police Force.						
		Inspectors—	Rural.	Reserve.				
1	1	Chief (300) .	3,600	...	3,600		3,600	
2	2	Special (300) (*a*) .	5,400	...	5,400		6,000	
42	42	1st Class (200) .	98,400	2,400	1,00,800		1,00,800	
57	57	2nd „ (150) .	1,02,600	...	1,02,600		1,02,600	
75	75	3rd „ (100) .	66,000	24,000	90,000		90,000	
87	86	4th „ (75) .	75,600	1,800	77,400		78,300	
110	103	5th „ (50) .	61,800	...	61,800		66,000	
31	19	6th „ (40) .	8,160	960	9,120		14,880	
1	1	Sub-Inspector (52)	624	...	624		624	
		Local Allowances of Inspectors .	3,000		3,000		3,000	
44	41	European Head Constables (on pay varying from 30 to 45) .	14,004	2,760	16,764		16,764	
		Head Constables—						
1	1	„ (30)	360	...	360		360	
249	252	„ (25)	70,200	5,400	75,600		74,700	
607	604	„ (20)	1,36,320	8,640	1,44,960		1,45,680	
568	527	„ (15)	87,840	7,020	94,860		1,02,240	
834	768	„ (12)	1,01,664	8,928	1,10,592		1,20,096	
		Constables—						
4,001	4,982	„ (8) .	4,08,000	70,272	4,78,272		3,84,096	
1,087	...	„ (7½) .	...	..	...		97,830	
4,820	9,974	„ (7) .	7,33,488	1,04,328	8,37,816		4,04,880	
5,360	...	„ (6½) .	...	...	...		4,18,080	
1	1	Bugler . .	...	120	120		120	
1,631	1,485	Servants . .	9,683	...	9,683		10,154	
		Local Allowance of Head Constables and Constables .	54,568	900	55,468		55,870	
9	9	Temporary Force			1,356		1,356	
		Charge Allowance			87,492		...	
					23,67,687		22,98,030	
		Add—For reorganization of Station House Officer			...		70,000	
		Do. of Inspectors and Head Constables . . .			1,03,000		...	
		Deduct—Probable Savings . .			*1,64,676*		*72,212*	
		Total Police Force .			23,06,011	24,40,000	22,95,818	23,96,660
		Hospital Charges.						
20	20	Apothecaries . . . . . / Hospital Assistants			18,890	12,500	19,130	15,437
83	83	Servants			5,673	5,500	5,601	5,361
		Hospital Expenses			7,365	5,600	7,490	5,916
					31,928		32,221	
		Deduct—Probable Savings .			*2,428*		*221*	
		Total Hospital Charges .			29,500	23,600	32,000	26,714
		Allowances.						
		Travelling Allowance of Officers . . . / Ditto of Establishment . . / Ditto of Medical ditto . .			1,18,000	1,15,000	1,15,000	1,15,012
		Horse Allowance of Inspectors . .	(Rural) .		52,188	62,000	54,576	55,019
			(Reserve)		4,188		3,768	
		House-rent and Residential Allowances (Rural) .			8,700		9,060	
		Residential Allowance (Reserve)			180		180	
		Total Allowances .			1,83,256	1,77,000	1,82,584	1,70,031
		Carried over .			28,08,767	29,25,600	28,05,202	28,78,385

(*a*) Includes local Allowance of one at Rs. 100.

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		District Executive Force—*concluded.*	Rs.	Rs.	Rs.	Rs.
		DISTRICT POLICE—Brought forward	28,08,767	29,25,600	28,05,202	28,78,385
		Supplies and Services.				
		Clothing / Arms and Accoutrements (including Ordnance Stores)	1,90,000	1,70,000	2,00,000	1,51,236
		Rewards	2,000	1,500	2,200	1,077
		Elephant Charges	7,000	4,000	7,000	4,255
		Petty Construction and Repairs	75,000	75,000	75,000	79,147
		Total Supplies and Services	2,74,000	2,50,500	2,84,200	2,35,715
		Contingencies.				
		Rents, Rates, and Taxes	14,000	13,200	14,000	13,212
		Postage Charges	21,000	21,000	20,000	21,033
		Telegram Charges	600	700	600	732
		Hot and Cold Weather Charges	700	700	700	705
		Office Expenses and Miscellaneous	36,000	38,000	36,000	36,780
		Total Contingencies	72,300	73,600	71,300	72,462
		TOTAL DISTRICT POLICE	31,55,067	32,49,700	31,60,702	31,86,562
		Other Police.				
252	257	Subsidiary Jail Guards	24,084		23,046	
1,410	1,410	Treasury Guards	1,40,000		1,34,000	
400	400	Process-servers	41,257		40,232	
30	30	Elephant Establishment	3,492		3,402	
104	113	Special Police charged for to parties concerned	10,800		9,618	
		TOTAL OTHER POLICE	2,19,633	(a)	2,10,298	(a)
		Total District Executive Force	33,74,700	32,49,700	33,71,000	31,86,562
		Railway Police.				
		Southern Mahratta Railway, Provincial.				
...	1	European Head Constable (40 to 50)	480		...	
2	1	Head Constables, Higher Grade (20)	240		480	
3	3	Head Constables (12)	432		432	
43	43	Constables	3,864		3,864	
		Clothing and Contingencies	672		...	
		Total Southern Mahratta Railway	5,688		4,776	
		H. H. Nasim's Guaranteed State Railway, Besvada Extension, Imperial.				
	2	Head Constables (20 and 12)	384			
	16	Constables 6 (8) and 10 (7)	1,416			
			1,800			
		Deduct—Probable Savings	66			
			1,734			
		Clothing and Contingencies	270			
			2,004			
		Temporary Railway Guards, Provincial.				
4	2	Head Constables	288		566	
23	13	Constables	1,140		2,000	
		Clothing and Contingencies	221		...	
			1,649		2,566	
		Bellary-Kistna State Railway, Imperial. (Part of the S. M. Railway.)				
10	10	Constables	876		876	
		Clothing and Contingencies	144		...	
			1,020		876	
		Bellary-Kistna State Railway, Provincial.				
1	1	Head Constable	144		144	
20	20	Constables	1,764		1,764	
		Clothing and Contingencies	305		...	
			2,213		1,908	
		Villupuram-Dharmaveram State Railway, Imperial, Nellore Branch.				
6	7	Constables	672		574	
		Clothing and Contingencies	104		...	
		TOTAL IMPERIAL SUB-HEADS	3,800	2,800	1,450	1,767
		TOTAL PROVINCIAL SUB-HEADS	9,550	9,200	9,250	4,200
		Total Railway Police	13,350	12,000	10,700	5,967

(a) Included under "District Police—Police Force."

20.—POLICE —*concluded.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Cattle Pounds.				
Establishment of the Collector's Office (*a*) . Sub-treasury Gomastahs (*a*) . Pound-keepers (*a*) .	1,38,350	1,38,000	1,36,000	1,34,737
Construction and Repair of Pounds .	59,300	46,000	50,000	44,864
Feeding Charges .	22,000	25,000	20,400	23,743
Miscellaneous .	12,000	10,700	14,000	12,695
Contributions to Municipalities .	...	200	2,200	1,406
Refunds .	350	100	400	316
Total Cattle Pounds .	2,32,000	2,20,000	2,23,000	2,17,761

(*a*) Numerical strength and other details should be given in future Estimates.

21.—MARINE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of Officers and men afloat .	4,000	2,500	3,700	2,836
Pilotage, Pilot Establishments and Vessels .	...	...	2,900	...
Marine Establishments (*a*) .	7,000	6,500	6,400	8,227
Miscellaneous .	10,000	84,000	...	...
TOTAL .	21,000	93,000	13,000	11,063

(*a*) The Agent for Government Consignments and his Establishment.

22.—EDUCATION.

	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial. (*a*)	Rs.	Rs.	Rs.	Rs.
Direction .	54,000	51,400	47,000	46,105
Inspection .	2,52,000	2,51,000	2,42,000	2,69,954
Government Colleges, General .	2,21,100	2,07,900	2,02,000	2,05,515
Ditto Professional .	73,900	61,700	62,500	49,564
Government Schools, General .	81,500	71,600	63,000	73,954
Ditto Special .	1,56,600	1,41,400	1,39,500	1,31,563
Grants-in-aid .	5,51,900	4,53,000	4,93,000	3,54,700
Scholarships .	20,000	16,000	18,000	15,732
Miscellaneous .	10,000	12,000	14,000	32,618
Refunds .	1,000	1,000	1,000	604
Total Provincial .	14,22,000	12,67,000	12,82,000	11,80,309
Local.				
Inspection .	70,000	70,000	60,000	63,601
Government Schools, General .	3,70,000	3,60,000	3,25,000	3,31,234
Ditto Special .	80,000	81,000	86,000	79,670
Grants-in-aid .	1,90,000	1,51,000	2,35,000	2,06,570
Scholarships .	300	300	300	577
Miscellaneous .	20,000	15,000	22,000	18,456
Refunds .	2,700	2,700	1,700	2,282
Total Local .	7,33,000	6,80,000	7,30,000	7,02,390
TOTAL .	21,55,000	19,47,000	20,12,000	18,82,699

(*a*) Expenditure controlled by the Director of Public Instruction.

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Direction	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Director of Public Instruction (2,000-50-2,250)* .	25,920	30,000	25,920	25,920
		Establishment.				
1	1	Assistant (371½) .	4,458		4,458	
5	7	Clerks (below 200) .	7,080		4,920	
12	15	Do. (below 50) .	4,140		3,240	
12	15	Servants .	1,314		1,002	
		Temporary Establishment .	300		300	
		Total Establishment .	17,292	15,000	13,920	14,083
		Carried over .	43,212	45,000	39,840	40,003

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Direction—*continued.*				
Brought forward	43,212	45,000	39,840	40,003
Allowances.				
Travelling Allowance of Officers	1,500	1,000	1,500	1,126
Ditto of Establishment	500		500	254
Total Allowances	2,000	1,000	2,000	1,380
Contingencies.				
Rents, Rates, and Taxes	360	360	1,200	968
Postage Charges	2,000	2,440	2,240	1,878
Telegram Charges				199
Hot and Cold Weather Charges	6,428	2,600	1,720	1,677
Carriage of Stationery				
Repairs of Furniture				
Cloth for Records				
Stationery Charges				
Office Expenses and Miscellaneous				
Total Contingencies	8,788	5,400	5,160	4,722
Total Direction	54,000	51,400	47,000	46,105
Inspection.				
INSPECTION, PROVINCIAL.				
Salaries.				
Inspectors, Graded List—				
1st class „ (1,250—50—1,500)	...		...	
2nd „ „ (1,000—50—1,250)	...		...	63,323
3rd „ „ (750—50—1,000)	12,000		24,000	
(a) 4th „ „ (500—50—750)	18,000		9,000	
„ Native „ (333⅓—33⅓—500)	5,400		5,000	
Inspectress of Girls' Schools (400—500)	10,940		10,800	7,255
	46,340		48,800	
Deduct—⅓rd of the salary of one Inspector, 4th class, South Canara Division, chargeable to the Revenues of Coorg, as he is also Inspector of Schools in Coorg and Principal of the Mercara School	*3,000*		*3,000*	
	43,340	43,000	45,800	70,578
Assistant Inspectors—				
1st class (400—10—500	9,740		9,640	
2nd „ (300—10—400)	11,220		10,860	
3rd „ (200—10—300	10,160		9,680	
Sub-Assistants (75—150)	74,400		74,400	
Personal Allowances	4,200		4,800	
Superintendents of Hill Schools, Ganjam, Vizagapatam, and Godaveri	2,040		2,040	
Mahomedan Inspecting Schoolmaster	420	1,10,000	420	1,06,909
Lump provision for 8 Sub-Assistants	6,908		...	
Deputy Inspectors (75 to 250)				
Deputies to the Inspectress of Girls' Schools (75 to 250)				
Personal Allowance of one Deputy Inspector				
Superintendents, Hill Schools, Ganjam, Vizagapatam, and Godaveri				
Mahomedan Inspecting Schoolmaster				
	1,62,428		1,57,640	
Deduct—Probable Savings	*9,326*		*7,640*	
Total Salaries	1,53,102	1,53,000	1,50,000	1,77,487
Carried over	1,53,102	1,53,000	1,50,000	1,77,487

Numbers. 1889-90.	Numbers. 1890-91.
—	—
—	—
2	1
1	2
1	1
2	2
2	2
3	3
4	4
58	60
4	4
1	1
—	
—	
—	
—	

(a) In future the two-thirds pay of Inspector, 4th class, South Canara Division, should be excluded from the estimate, as his full salary is provided in the India Estimates.

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Inspection—*continued.*	Rs.	Rs.	Rs.	Rs.
		INSPECTION, PROVINCIAL—*continued.*				
		Brought forward .	1,53,102	1,53,000	1,50,000	1,77,487
		Establishment.				
		Inspectors' and Assistant Inspectors' Establishment.				
4	5	Clerks (below 200)	4 008		2,688	
41	44	Do. (below 50)	10,536		11,340	
30	31	Servants	2,520		2,520	
			17,064	15,000	16,548	12,114
		Sub-Assistant Inspectors' Establishment.				
58	63	Clerks (below 50)	10,992		10,560	
58	60	Servants	4,200		3,540	
		Temporary Establishment . . .	504		100	
			15,696	14,000	14,200	16,830
		Hill Schools' Superintendent's Establishment.				
1	1	Clerk	300		300	
5	5	Servants	432		432	
			732	700	732	701
			33,492		31,480	
		Deduct—Probable Savings .	2,000		2,000	
		Total Establishment .	31,492	29,700	29,480	29,645
		Allowances.				
		Travelling Allowance of Officers . . .	48,080	50,000	45,520	36,487
		Ditto of Establishment . .				11,410
		Contingencies.				
		Postage Charges	5,498	6,000	5,466	5,500
		Repair of Furniture				
		Hot and Cold Weather Charges . . .				
		Carriage of Stationery				
		Cloth for Records	13,828	12,300	11,534	9,425
		Stationery Charges				
		Rents, Rates, and Taxes				
		Office Expenses and Miscellaneous . . .				
		Total Contingencies .	19,326	18,300	17,000	14,925
		TOTAL INSPECTION, PROVINCIAL .	2,52,000	2,51,000	2,42,000	2,69,954
		INSPECTION, LOCAL.(*a*)				
		Salaries.				
		Inspecting Schoolmasters . . .				47,671
		Establishment.				
		Clerks	52,000	52,000		184
		Servants				
		Total Establishment .	52,000	52,000		47,855
		Allowances.				
		Travelling Allowance	14,000	14,000		12,594
		Contingencies.				
		Office Expenses and Miscellaneous . . .	4,000	4,000		3,152
		TOTAL INSPECTION, LOCAL .	70,000	70,000	60,000	63,601
		Total Inspection .	3,22,000	3,21,000	3,02,000	3,33,555

(*a*) Details should be given in future Estimates.

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Government Colleges, General.	Rs.	Rs	Rs.	Rs.
		ARTS COLLEGES (ENGLISH AND ORIENTAL).				
		Salaries.				
		Principals and Head Masters—				
1	1	1st Class, Graded List (1,250—50—1,500)	15,750		16,200	
1	2	3rd " (750—50—1,000)	23,500		12,000	
1	..	4th " (500—50—750)	...	45,000	9,000	43,972
1	1	(500)	6,000		6,000	
1	1	(300)	3,600		3,600	
		Other Professors(a)—				
2	2	2nd Class, Graded List (1,000—50—1,250)	28,200		25,800	
1	1	3rd " (750—50—1,000)	10,300	60,000	10,800	57,758
3	4	4th " (500—50—750)	31,400		24,600	
11	10	Assistant Professors and Lecturers (200 and over)	42,960	53,400	44,180	53,137
16	16	" (less than 200) . .	24,000		24,060	
13	13	Masters and Teachers (between 50 & 200)	14,804	22,000	13,182	23,647
15	15	" " (below 50) . .	4,306		5,936	
		Provision for an additional Professor of Presidency College	...		1,200	
			2,04,820		1,96,558	
		Deduct—Part cost transferred to "Government Schools, General," on account of the School Department in Colleges .	*7,414*		*6,840*	
			1,97,406		1,89,718	
		Deduct—Probable Savings .	*15,540*		*9,262*	
		Total Salaries, College share .	1,81,866	1,80,400	1,80,456	1,78,514
		Establishment.				
7	7	Clerks and Librarian	3,238		2,976	
58	58	Servants	4,426		4,534	
			7,664		7,510	
		Deduct—Part cost transferred to "Government Schools, General" .	*682*		*694*	
		Total Establishment, College share .	6,982	6,700	6,816	6,792
		Allowances.				
		Travelling Allowance of Officers . . .	600	300	600	664
		Supplies and Services.				
		Cost of European Stores	...	3,000	...	...
		Purchase of Furniture and Apparatus . .	4,100		2,400	2,422
		Library, Reading Room and Prize Allowances .	2,850	3,000	2,850	4,886
		Laboratory Charges	4,550	1,500	3,450	520
		Petty Construction and Repairs . . .	1,500	500	500	711
		Payments to Municipal Colleges . . .	3,500	3,500	...	2,000
		Lump provision for Science-teaching in Kombakonum College	4,000	...	...	...
		Do. for improvement to the Presidency College laboratory	5,600	...	...	...
		Total Supplies and Services .	26,100	11,500	9,200	10,539
		Contingencies.				
		Rents, Rates, and Taxes	2,303	2,300	2,304	2,378
		Hot and Cold Weather Charges . . .				
		Stationery Charges				
		Postage Charges	3,249	6,700	2,624	6,628
		Telegram Charges				
		Office Expenses and Miscellaneous . . .				
		Total Contingencies .	5,552	9,000	4,928	9,006
		Total Government Colleges, General .	2,21,100	2,07,900	2,02,000	2,05 15
		Government Colleges, Professional.				
		LAW COLLEGE.				
		Salaries.				
	1	Vice-Principal (500)	6,000			
	8	Assistant Professors	10,050			
			16,050			
		Lump provision	2,400			
		Total Salaries .	18,450	10,800	10,800	10,800
		Carried over .	18,450	10 800	10,800	10,800

(a) The Professor of Sanskrit, Presidency College, draws a local allowance of Rs. 100 per mensem as Curator of the Oriental Manuscripts Library.

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Government Colleges, Professional—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	18,450	10,800	10,800	10,800
		Establishment.				
	1	Clerk	240			
	2	Servants	160			
		Total Establishment	400			
		Supplies and Services.				
		Library and Prizes	800	...	200	220
		Contingencies.				
		Office Expenses and Miscellaneous	350	...	...	...
		TOTAL LAW COLLEGE	20,000	10,800	11,000	11,020
		ENGINEERING COLLEGE. *Salaries.*				
1	1	Principal (1,033⅓)	12,404		13,780	
2	2	Professors, graded list (500-50-750)	13,700		12,000	
2	2	Masters (200 and over)	5,100		5,160	
7	7	Do. (between 50 and 200)	7,869		7,724	
3	2	Do. (below 50)	630		960	
		Local and Personal Allowances	...		...	
			39,703	37,200	39,624	31,730
		Deduct—Part cost transferred to "Government Schools—Special—School of Engineering," on account of the School Department	*26,210*	*23,000*	*24,423*	*20,057*
			13,493	14,200	15,201	11,673
		Deduct—Probable Savings	*280*	...	*208*	...
		Total Salaries—College Share	13,213	14,200	14,993	11,673
		Establishment.				
3	3	Clerks	1,010		906	
2	2	Librarian, Store-keeper and Superintendent of Military pupils	672		720	
16	17	Servants	1,521		1,413	
		Temporary Establishment	...		...	
			3,203	3,400	3,039	2,808
		Deduct—Part cost transferred to "Government Schools—Special—School of Engineering"	*2,836*	*2,800*	*2,544*	*2,243*
		Total Establishment—College Share	367	600	495	565
		Allowances.				
		Travelling Allowance	100	600	100	...
		Supplies and Services.				
		Allowance to Board of Examiners and addition to Establishment	850	850	850	1,875
		Library and Prize Allowances	270	150	270	181
		Purchase of Instruments and Books	500	100	500	56
		Cost of European Stores	1,600	1,500	1,600	...
		Total Supplies and Services	3,220	2,600	3,220	2,112
		Contingencies.				
		Rent, Rates, and Taxes	400	400	400	1,866
		Postage Charges, Telegram Charges, Office Expenses and Miscellaneous	700	2,000	492	662
		Total Contingencies	1,100	2,400	892	2,528
		TOTAL ENGINEERING COLLEGE	18,000	20,400	19,700	16,878
		Carried over	38,000	31,200	30,700	27,898

22.—EDUCATION—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Government Colleges, Professional—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	38,000	31,200	30,700	27,898
		TEACHERS' COLLEGE.				
		Salaries.				
1	1	Principal (600)	7,200	1,440	7,200	
2	2	Masters and Teachers (200 and over)	7,520	3,200	7,410	
4	6	Ditto (between 50 & 200)	6,760		4,300	
5	5	Ditto (below 50)	1,836		1,812	
			23,316		20,722	
		Deduct—Part cost transferred to "Government Schools, Special, Training Schools"	*18,653*		*16,577*	
			4,663			
		Deduct—Savings	*663*			
		Total Salaries—College Share	4,000	4,640	4,145	
		Establishment.				
1	1	Clerk (below 50)	314		290	
11	12	Servants	720		660	
			1,034		950	
		Deduct—Part cost transferred to Government Schools, Special, Training Schools"	*827*		*760*	
			207			
		Deduct—Probable Savings	*37*			
		Total Establishment—College Share	170	200	190	
		Allowances.				
		House-rent Allowance	192	300	192	
		Travelling Allowance	100		60	
		Total Allowances	292	300	252	
		Supplies and Services.				
		Petty Construction and Repairs	...	1,300	...	
		Library and Prizes	70	70	70	
		Stipends	2,160	2,600	1,200	
		Furniture and Apparatus	1,108	30	120	
		Total Supplies and Services	3,338	4,000	1,390	
		Contingencies.				
		Rents, Rates, and Taxes	4	4	1	
		Postage Charges / Office Expenses and Miscellaneous	96	196	122	
		Total Contingencies	100	200	123	
		Provision for the Re-organization of the Teacher's College	2,000			
		TOTAL TEACHERS' COLLEGE	9,900	9,340	6,100	5,865
		COLLEGE OF AGRICULTURE.				
		Salaries.				
1	1	Principal (500—900)	9,020		12,000	
1	1	Vice-Principal (400—500)	4,800		6,900	
1	1	Master and Teacher (200 and over)	2,760		2,640	
4	4	Masters and Teachers (between 50 and 200)	5,820		5,610	
1	1	Master and Teacher (below 50)	336		300	
			22,736		27,450	
		Deduct—Probable Savings	*1,574*		*7,271*	
		Deduct—Part cost transferred to "Government Schools, Special, School of Agriculture"	21,162	18,000	20,179	16,328
			5,684	*5,000*	*5,045*	*8,164*
		Total Salaries—College Share	15,478	13,000	15,134	8,164
		Establishment.				
2	2	Clerks	876		852	
1	1	Overseer	420		420	
15	15	Servants	1 008		1,008	
			2,304	2,200	2,280	1,866
		Deduct—Part cost transferred to Government Schools, Special	*576*	*600*	*570*	*933*
		Establishment for Veterinary Hospital	800		800	
		Total Establishment—College Share	2,528	1,600	2,510	933
		Allowances.				
		Travelling Allowances	373	100	580	396
		Carried over	18,379	14,700	18,224	9,493
			47,900	40,540	36,800	33,763

22.—EDUCATION—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Colleges, Professional—*continued.*				
		Brought forward	47,900	40,540	36,800	33,763
		COLLEGE OF AGRICULTURE—Brought forward	18,379	14,700	18,224	9,493
		Supplies and Services.				
		Veterinary Hospital Charges	1,200	1,000	1,000	1,735
		Library and Prizes	300	200	300	182
		Furniture, Apparatus and Live Stock	1,200	1,000	1,200	1,160
		Laboratory Charges	225	200	225	99
		Farm annexed	2,325	2,000	2,325	1,662
		Botanical Gardens	525	500	600	396
		Petty Construction and Repairs	1,126	1,000	926	725
		Total Supplies and Services	6,901	5,900	6,576	5,959
		Contingencies.				
		Rents, Rates, and Taxes	45	40	45	25
		Postage Charges; Office Expenses and Miscellaneous	675	520	855	324
		Total Contingencies	720	560	900	349
		TOTAL COLLEGE OF AGRICULTURE	26,000	21,160	25,700	15,801
		Total Government Colleges, Professional	73,000	61,700	62,500	49,504
		Government Schools, General.				
		SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR, PROVINCIAL.				
		FOR BOYS.				
		Salaries.				
5	5	Head Masters, Masters (50 to 200)	5,880		5,880	
11	19	Teachers (below 50)	5,168		3,400	
		Add—Amount transferred from "Government Colleges, General," on account of the School Department in the Colleges	11,048		9,280	
			7,414		6,840	
			18,462		16,120	
		Deduct—Probable Savings	3,385		1,511	
		Total Salaries	15,077	17,600	14,609	18,887
		Establishment.				
1	1	Clerk	180		180	
6	8	Servants	408		336	
		Add—Part cost of Establishment transferred from "Government Colleges, General"	682		694	
		Total Establishment	1,270	1,300	1,210	1,612
		Allowances.				
		Travelling Allowance	100	200	100	167
		Supplies and Services.				
		Purchase of Furniture and Apparatus	500	400	400	25
		Gymnasia; Prizes; Library Books and Maps	404	300	386	128
		Petty Construction and Repairs	300	500	200	487
		Total Supplies and Services	1,204	1,200	986	640
		Contingencies.				
		Rents, Rates, and Taxes	868	900	825	138
		Postage Charges; Telegram Charges; Office Expenses and Miscellaneous	381	1,100	270	10; 7; 908
		Total Contingencies	1,249	2,000	1,095	1,063
		Provision for the reorganization of the Madrasa-e-azam (2,200) and Technical Classes, Calicut and Mangalore (2,400)	4,600			
		TOTAL FOR BOYS	23,500	22,300	18,000	22,369
		FOR GIRLS.				
		Salaries.				
1	2	Head Masters (between 50 and 200)	1,404		624	
84	98	Masters and Teachers (below 50)	11,639		10,176	
			13,043		10,800	
		Deduct—Probable Savings	2,066		1,644	
		Total Salaries	10,977	9,000	9,156	...
		Carried over	10,977	9,000	9,156	...
			23,500	22,300	18,000	22,369

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Government Schools, General—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	23,500	22,300	18,000	22,369
		SECONDARY SCHOOLS FOR BOYS AND GIRLS, &c.—*contd.*				
		FOR GIRLS—Brought forward	10,977	9,000	9,156	...
		Establishment.				
33	45	Servants	1,305	700	741	
		Total Establishment	1,305	700	741	
		Allowances.				
		Travelling Allowances	1,000	300	150	
		Supplies and Services.				
		Allowances to Conductress and Peons	800	300	...	
		Library and Prizes	362	200	252	
		Purchase of Furniture and Apparatus	800	300	1,300	
		Petty Construction and Repairs	400	200	300	
		Results Portion of Pay	1,500	1,500	2,800	
		Total Supplies and Services	3,862	2,500	4,652	
		Contingencies.				
		Rents, Rates, and Taxes	1,930	1,000	1,099	
		Office Expenses and Miscellaneous	906	600	702	
		Total Contingencies	2,856	1,600	1,801	
		TOTAL FOR GIRLS	20,000	14,100	16,500	...
		TOTAL SECONDARY SCHOOLS, &c., PROVINCIAL	43,500	36,400	34,500	22,369
		SECONDARY SCHOOLS FOR BOYS AND GIRLS, LOCAL.				
		Salaries.				
		Masters	1,14,000	1,12,000		1,09,537
		Establishment.				
		Servants	5,300	5,300		5,272
		Allowances.				
		House-rent Allowance	800	800		774
		Travelling Allowance	400	400		360
		Total Allowances	1,200	1,200		1,134
		Supplies and Services.				
		Payments in support of Municipal Schools				
		Purchase of Furniture and Apparatus				
		Prizes				
		Library Books and Maps				
		Total Supplies and Services				
		Contingencies.				
		Rents, Rates, and Taxes				
		Postage Charges				
		Telegram Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies				
		Total Supplies and Services and Contingencies	11,500	11,500		11,206
		TOTAL SECONDARY SCHOOLS, LOCAL	1,32,000	1,30,000	1,25,000	1,27,249
		PRIMARY SCHOOLS FOR BOYS AND GIRLS, PROVINCIAL.				
		FOR BOYS.				
		Salaries.				
118	123	Masters (less than 50)	13,350	12,300	14,934	12,937
		Deduct—Probable Savings	*1,433*		*1,963*	
		Total Salaries	11,917	12,300	12,971	12,937
		Establishment.				
19	19	Servants				
		Allowance to Conductresses				
		Total Establishment	168	300	222	320
		Carried over	12,085	12,600	13,193	13,257
			1,75,500	1,66,400	1,59,500	1,49,618

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Government Schools, General—*continued.*				
Brought forward	1,75,500	1,66,400	1,59,500	1,49,618
PRIMARY SCHOOLS, &c., PROVINCIAL—*continued.*				
FOR BOYS—Brought forward	12,085	12,600	13,193	13,257
Allowances.				
Travelling Allowance	100	...	100	...
Supplies and Services.				
Purchase of Furniture and Apparatus	700	200	600	72
Prizes / Library Books and Maps	235	200	235	178
Petty Construction and Repairs	1,000	400	800	1,355
Results Portion of Salaries	1,700	2,000	2,000	1,180
Total Supplies and Services	3,635	2,800	3,635	2,785
Contingencies.				
Rents, Rates, and Taxes	318	200	246	174
Postage Charges / Telegram Charges / Office Expenses and Miscellaneous	1,362	1,000	1,326	989
Total Contingencies	1,680	1,200	1,572	1,163
Lamp provision for new Schools	2,000	...		
TOTAL FOR BOYS	19,500	16,600	18,500	17,205
Numbers. 1889-90. / 1890-91. — FOR GIRLS.				
Salaries.				
64 / 87 Masters and Teachers (below 50)	7,518	7,100	5,466	15,542
Deduct—Probable Savings	935		691	
Total Salaries	6,583	7,100	4,775	15,542
Establishment.				
27 / 31 Servants	699	800	704	1,396
Allowances.				
Famine Batta	...	150	...	...
Travelling Allowances	200	50	150	9
Total Allowances	200	200	150	9
Supplies and Services.				
Allowance to Conductresses and Peons	500	500	400	1,289
Furniture and Apparatus	700	200	500	236
Library and Prizes	312	200	300	529
Petty Construction and Repairs	600	100	200	208
Results Portion of Salaries	1,800	1,500	1,500	1,128
Total Supplies and Services	3,912	2,500	2,900	3,390
Contingencies.				
Rents, Rates, and Taxes	820	900	889	1,664
Postage Charges / Office Expenses and Miscellaneous	786	1,100	582	157 / 1,174
Total Contingencies	1,606	2,000	1,471	2,995
TOTAL FOR GIRLS	13,000	12,600	10,000	23,332
TOTAL PRIMARY SCHOOLS, &c., PROVINCIAL	32,500	29,200	28,500	40,537
PRIMARY SCHOOLS FOR BOYS AND GIRLS, LOCAL. (*a*)				
Salaries.				
Masters				1,76,631
Establishment.				
Servants				5,158
Allowances.				
House-rent Allowance				9,568
Travelling Allowance				60
Total Allowances				9,628
Supplies and Services.				
Purchase of Furniture and Apparatus				
Prizes / Library Books and Maps				
Total Supplies and Services				
Contingencies.				12,568
Rents, Rates, and Taxes				
Postage Charges / Telegram Charges / Office Expenses and Miscellaneous				
Total Contingencies				
TOTAL PRIMARY SCHOOLS, LOCAL	2,38,000	2,30,000	2,00,000	2,03,985
Carried over	4,46,000	4,25,600	3,88,000	3,94,140

(*a*) Details should be given in future Estimates.

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, General—*continued.*				
		Brought forward .	4,46,000	4,25,600	3,88,000	3,94,140
		PAYMENTS IN SUPPORT OF MUNICIPAL SCHOOLS, PROVINCIAL.				
		Payments in support of Secondary Schools . .	5,500	6,000	...	11,048
		Ditto of Primary Schools . .				
		TOTAL PROVINCIAL SUB-HEADS .	81,500	71,600	63,000	73,954
		TOTAL LOCAL SUB-HEADS . .	3,70,000	3,60,000	3,25,000	3,31,234
		Total Government Schools, General .	4,51,500	4,31,600	3,88,000	4,05,188
		Government Schools, Special.				
		TRAINING SCHOOLS, PROVINCIAL.				
		FOR MASTERS.				
		Salaries.				
1	1	Masters	1,200		600	
4	4	Teachers (below 50)	948		1,527	
		Add—Part cost transferred from Government Colleges, Professional . .	18,653		16,577	
			20,801		18,704	
		Deduct—Probable Savings .	*3,122*		*1,442*	
		Add—For reorganization .	6,000			
		Total Salaries .	23,679	17,000	17,262	
		Establishment.				
2	3	Servants	144		120	
		Add—Part cost transferred from Government Colleges, Professional . .	827		760	
		Total Establishment .	971	1,000	880	
		Allowances.				
		Travelling Allowance	300		240	
		House-rent Allowance	768		768	
		Total Allowances .	1,068	1,000	1,008	
		Supplies and Services.				
		Purchase of Furniture and Apparatus . . .	700	300	700	
		Prizes	330	200	330	
		Library				
		Stipends	6,540	5,500	6,440	
		Petty Construction and Repairs	500	500	500	
		Total Supplies and Services .	8,070	6,500	7,970	
		Contingencies.				
		Postage Charges	20		20	
		Rents, Rates, and Taxes	316		184	
		Office Expenses and Miscellaneous . . .	376		376	
		Total Contingencies .	712	500	580	
		TOTAL FOR MASTERS .	34,500	26,000	27,700	28,508
		Carried over .	34,500	26,000	27,700	28,508

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Government Schools, Special—*continued.*	Rs.	Rs.	Rs.	Rs.
		TRAINING SCHOOLS, PROVINCIAL—*contd*				
		Brought forward	34,500	26,000	27,700	28,508
		FOR MISTRESSES.				
		Salaries.				
1	1	Superintendent (300)	3,600	3,600	3,600	3,657
10	10	Head and Assistant Mistresses	6,820	7,400	6,216	5,522
			10,420		9,816	
		Deduct—Probable Savings	*1,877*		*651*	
		Total Salaries	8,543	11,000	9,165	9,179
		Establishment.				
1	1	Clerk	120		120	
7	7	Servants	465		393	
		Total Establishment	585	900	513	584
		Allowances.				
		Travelling Allowances	100		30	...
		Conveyance Allowances	600		600	600
		Total Allowances	700	1,100	630	600
		Supplies and Services.				
		Furniture and Apparatus	1,600		120	50
		Library and Prizes	196	5,500	180	160
		Stipends	7,880		6,200	4,988
		Petty Construction and Repairs	...	...	...	6
		Total Supplies and Services	9,676	5,500	6,500	5,204
		Contingencies.				
		Rents, Rates, and Taxes	588	800	360	815
		Postage Charges / Office Expenses and Miscellaneous	408	700	332	756
		Total Contingencies	996	1,500	692	1,571
		TOTAL FOR MISTRESSES	20,500	20,000	17,500	17,138
		TOTAL TRAINING SCHOOLS, PROVINCIAL	55,000	46,000	45,200	45,646
		TRAINING SCHOOLS, LOCAL (*a*)				
		Salaries.				
		Masters				30,962
		Establishment.				
		Clerks				
		Servants				
		Total Establishment				2,208
		Allowances.				
		Travelling Allowance				
		Supplies and Services.				
		Purchase of Furniture and Apparatus				
		Prizes				
		Stipends				
		Grants for Libraries				
		Total Supplies and Services				38,831
		Contingencies.				
		Rents, Rates, and Taxes				
		Postage Charges				
		Telegram Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies				7,530
		TOTAL TRAINING SCHOOLS, LOCAL	79,000	80,000	85,000	79,531
		Carried over	1,34,000	1,26,000	1,30,200	1,25,177

(*a*) Details should be given in future Estimates.

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, Special—*continued.*				
		Brought forward	1,34,000	1,26,000	1,30,200	1,25,177
		SCHOOL OF ARTS, PROVINCIAL.				
		Salaries.				
1	1	Superintendent (500—50—1000)	7,300	7,200	6,600	6,000
1	1	Instructor, Artistic Branch (400)	4,800	4,800	4,800	4,856
3	6	Teachers (below 50)	2,712	6,500	1,563	8,087
		Temporary Teachers and Pupil Teachers	144		2,542	
		Total Salaries	14,956	18,500	15,505	18,943
		Establishment.				
1	1	Clerk (50—5—75)	835	800	775	...
		Allowances.				
		House-rent Allowance	600	600	600	600
		Travelling Allowances	...	100	...	90
		Total Allowances	600	700	600	690
		Supplies and Services.				
		Furniture and Apparatus	200	100	200	...
		Library and Prizes	500	500	500	...
		Cost of European Stores	...	...	...	88
		Total Supplies and Services	700	600	700	88
		Contingencies.				
		Rents, Rates, and Taxes	720	720	720	360
		Postage Charges	22,189	...	20,200	56
		Telegram Charges		...		13
		Office Expenses and Miscellaneous		17,580		15,451
		Total Contingencies	22,909	18,300	20,920	15,880
		TOTAL SCHOOL OF ARTS, PROVINCIAL	40,000	38,900	38,500	35,601
		SCHOOL OF ENGINEERING, PROVINCIAL.				
		Salaries.				
		Add—Part cost transferred from Government Colleges, Professional	26,210	23,000	24,423	20,057
		Deduct—Probable Savings	*101*		*1,610*	
		Total Salaries	26,109	23,000	22,813	20,057
		Establishment.				
		Add—Part cost transferred from Government Colleges, Professional	2,836	2,800	2,544	2,243
		Supplies and Services.				
		Allowance to Board of Examiners	1,775	1,800	1,775	150
		Library and Prizes	480	400	480	353
		Purchase of Instruments and Books, &c.	3,000	2,000	3,000	181
		Total Supplies and Services	5,255	4,200	5,255	684
		Contingencies.				
		Rents, Rates, and Taxes	1,500		1,205	1,380
		Postage Charges	1,300		1,583	
		Office Expenses and Miscellaneous				
		Total Contingencies	2,800	3,800	2,788	1,380
		TOTAL SCHOOL OF ENGINEERING, PROVINCIAL	37,000	33,800	33,400	24,364
		Carried over	2,11,000	1,98,700	2,02,100	1,85,142

22.—EDUCATION—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Government Schools, Special—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	2,11,000	1,98,700	2,02,100	1,85,142
SCHOOL OF AGRICULTURE, PROVINCIAL.				
Salaries.				
Part cost transferred from Government Colleges, Professional	5,684	5,000	5,045	8,164
Deduct—Probable Savings	357			
Total Salaries	5,327	5,000	5,045	8,164
Establishment.				
Part cost transferred from Government Colleges, Professional	576	600	570	933
Allowances.				
Travelling Allowances	157	100	360	300
Supplies and Services.				
Furniture, Apparatus and Live Stock	400	200	400	1,160
Library and Prizes	100	100	100	482
Laboratory Charges	75	100	75	100
Farm annexed	775	800	775	1,662
Botanical Gardens	175	200	200	396
Petty Construction and Repairs	375	400	375	...
Total Supplies and Services	1,900	1,800	1,925	3,800
Contingencies.				
Rents, Rates, and Taxes	15	20		25
Postage Charges	225	180		40
Office Expenses and Miscellaneous				273
Total Contingencies	240	200	300	338
TOTAL SCHOOL OF AGRICULTURE, PROVINCIAL	8,200	7,700	8,200	13,535
SCHOOL OF AGRICULTURE, LOCAL	1,000	1,000	1,000	139
OTHER SPECIAL SCHOOLS, PROVINCIAL.				
Carpentery Class, Rajahmundry	1,100	800	820	420
Drawing Class, Kumbakonam	600	700	600	593
Technical Classes, Teachers' College	1,100	1,100	780	1,601
Reformatory School	13,000	12,400	12,000	9,803
Hobart Girls' Industrial School	600	...	...	...
TOTAL OTHER SPECIAL SCHOOLS, PROVINCIAL	16,400	15,000	14,200	12,417
TOTAL PROVINCIAL SUB-HEADS	1,56,600	1,41,400	1,39,500	1,31,563
TOTAL LOCAL SUB-HEADS	80,000	81,000	86,000	79,670
Total Government Schools, Special	2,36 600	2,22,400	2,25,500	2,11,233
Grants-in-Aid.				
GRANTS-IN-AID, PROVINCIAL.				
Salary and Rent—Grants to Colleges, General	75,000	75,000	75,000	62,869
Do. to Schools, General. — To Secondary Schools for Boys	49,000	43,000	50,000	31,992
Do. to Schools, General. — To Primary Schools for Boys	7,000	7,000		5,301
Do. to Schools, General. — To Secondary Schools for Girls	52,000	56,000	54,000	27,974
Do. to Schools, General. — To Primary Schools for Girls	6,000		6,000	28,039
Do. to Schools, Special. — For Boys — Normal	6,000	5,000	4,000	2,539
Do. to Schools, Special. — For Boys — Technical	10,000	9,000	9,000	8,732
Do. to Schools, Special. — For Girls — Normal	7,150	7,000	6,000	2,991
Do. to Schools, Special. — For Girls — Technical	3 000	2,000	2,000	385
Scholarship Grants	22,000	17,000	15,000	17,010
Building Grants	74,400	20,000	20,000	27,324
Special Grants for Furniture, Apparatus and Maps	8,000	7,000	8,000	13,127
Grants for feeding and clothing in European Boarding Schools and Orphanages	10,000	10,000	10,000	10,128
Payments by Results	2,07,000	1,81,000	2,14,000	1,03,085
Grants to Eleemosynary Schools	2,000	2,000	2,000	1,562
To Municipal Funds	13,350	12,000	18,000	11,642
TOTAL GRANTS-IN-AID, PROVINCIAL	5,51,900	4,53,000	4,93,000	3,54,700
Carried over	5,51,900	4,53,000	4,93,000	3,54,700

22.—EDUCATION—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Grants-in-Aid—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	5,51,900	4,53,000	4,93,000	3,54,700
GRANTS-IN-AID, LOCAL. (*a*)				
Salary Grants to Colleges, General	...	...		...
Salary Grants to Schools, General — To Secondary Schools	...	...		...
Salary Grants to Schools, General — To Primary Schools	20,000	17,000		25,519
Salary Grants to Schools, Special	...	...		...
Scholarship Grants	...	...		...
Building Grants	100	100		67
Special Grants for Furniture, Apparatus and Maps	...	...		...
Payments by Results	1,61,500	1,25 500		1,74,682
Combined System Grants	8,000	8,000		6,047
Miscellaneous Grants	400	400		255
TOTAL GRANTS-IN-AID, LOCAL	1,90,000	1,51,000	2,35,000	2,06,570
Total Grants-in-Aid	7,41,900	6,04,000	7,28,000	5,61,270
Scholarships.				
SCHOLARSHIPS, PROVINCIAL.				
In Colleges, General	7,200	5,000	6,000	4,775
In Colleges, Professional	4,140	4,140	4,140	4,599
In Secondary Schools for Boys	220	220	220	321
In Secondary Schools for Girls	1,500	1,100	900	1,537
In Primary Schools for Girls	500	400	600	
In Special Schools other than Training Schools	6,140	5,140	6,140	4,500
TOTAL SCHOLARSHIPS, PROVINCIAL	20,000	16,000	18,000	15,732
SCHOLARSHIPS, LOCAL.				
In Secondary Schools	100	100		205
In Primary Schools	200	200		372
TOTAL SCHOLARSHIPS, LOCAL	300	300	300	577
Total Scholarships	20,300	16,300	18,300	16,309
Miscellaneous.				
MISCELLANEOUS, PROVINCIAL.				
Purchase and Collection of Oriental Manuscripts	3,084	2,600	3,084	2,572
Establishment for Government Books	...	3,400	...	3,976
Honoraria	...	200	...	1,929
Registration of Books	3,180	3,200	3,180	4,282
Printing of Books	...	...	...	16,448
Revision and preparation of School Books	...	...	6,000	...
Teacher Certificate Examination	2,000	1,000	...	1,881
Miscellaneous	1,736	1,600	1,736	1,530
TOTAL MISCELLANEOUS, PROVINCIAL	10,000	12,000	14,000	32,618
MISCELLANEOUS, LOCAL.				
Book Depôt — Purchase of Books				13,547
Book Depôt — Commission on Sale of Books				2,163
Contributions to Municipalities				...
Miscellaneous				2,746
TOTAL MISCELLANEOUS, LOCAL	20,000	15,000	22,000	18,456
Total Miscellaneous	30,000	27,000	36,000	51,074

(*a*) Details should be given in future Estimates.

23.—ECCLESIASTICAL.

Imperial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments	3,29,500	3,27,000	3,27,000	3,16,713
Cemetery Establishments	9,700	9,000	9,500	9,891
Miscellaneous Ecclesiastical Charges	3,800	4,000	3,500	3,562
TOTAL	3,43,000	3,40,000	3,40,000	3,30,166

Details.

Numbers. 1889-90	Numbers. 1890-91	Ecclesiastical Establishments.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89
		CHURCH OF ENGLAND.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	The Bishop	25,600	25,600	25,600	25,600
1	1	Domestic Chaplain	9,600	9,600	9,600	9,600
1	1	Archdeacon	3,200	3,200	3,200	3,263
1	1	Secretary and Registrar	2,560	2,560	2,560	2,560
19	19	Chaplains	1,82,400		1,82,400	
14	14	Junior Chaplains	84,000	2,14,000	84,000	2,02,727
15	15	Missionaries, &c.	19,500		19,500	
1	1	Marriage Registrar	600	600	600	600
			3,27,460		3,27,460	
		Deduct—Probable Savings	*82,866*		*78,866*	
		Total Salaries	2,44,594	2,55,560	2,48,594	2,44,350
		Establishment.				
1	1	Verger	252	252	252	252
1	1	Organists' Allowance	2,100	2,100	2,100	2,100
		Choir Allowance	1,020	1,020	1,020	1,020
1	1	Beadle	168	168	168	168
17	17	Clerks	3,750	10,000	3,750	10,005
92	91	Servants	6,288		6,366	
		Temporary Establishment	...	...	...	360
		Total Establishment	13,578	13,540	13,656	13,905
		TOTAL CHURCH OF ENGLAND	2,58,172	2,69,100	2,62,250	2,58,255
		CHURCH OF SCOTLAND.				
		Salaries.				
2	2	Chaplains	21,000	19,100	21,000	19,071
1	1	Junior Chaplain	6,000		...	
		Total Salaries	27,000	19,100	21,000	19,071
		Establishments.				
1	1	Precentor	252		252	
2	2	Clerks	312		312	
11	11	Servants	801		801	
		Total Establishments	1,365	1,370	1,365	1,365
		TOTAL CHURCH OF SCOTLAND	28,365	20,470	22,365	20,436
		ALLOWANCES.				
		The Bishop's Visitation Allowance	3,500	2,500	3,500	2,656
		Travelling Allowance	14,024	12,500	14,524	13,499
		Conveyance Allowance	1,800	2,000	1,800	2,000
		House-rent Allowance	14,280	12,000	12,720	11,574
		TOTAL ALLOWANCES	33,604	29,000	32,544	29,729
		SUPPLIES AND SERVICES.				
		Petty Construction and Repairs	3,500	3,000	3,127	2,898
		CONTINGENCIES.				
		Rents, Rates, and Taxes	1,002	1,000	1,002	984
		Postage Charges	355	330	348	359
		Office Expenses and Miscellaneous	4,502	4,100	5,364	4,052
		TOTAL CONTINGENCIES.	5,859	5,430	6,714	5,395
		Total Ecclesiastical Establishments	3,29,500	3,27,000	3,27,000	3,16,713
		Cemetery Establishments.				
		86 Subordinates in charge of Cemeteries	5,112	5,000	5,544	5,431
		Petty Construction and Repairs	4,500	3,900	3,924	4,404
		Contingent Charges	88	100	32	56
		Total Cemetery Establishment	9,700	9,000	9,500	9,891
		Miscellaneous Ecclesiastical Charges.				
		Allowances to Wesleyan Clergymen for ministering to Wesleyan Soldiers	3,800	4,000	3,500	3,562

24.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial. (a)	Rs.	Rs.	Rs.	Rs.
Medical Establishment	4,72,000	4,68,000	4,70,500	4,66,444
Hospitals and Dispensaries	2,70,000	2,68,600	2,65,000	2,88,387
Sanitation and Vaccination	68,000	49,300	48,000	55,399
Grants for Medical Purposes	7,300	10,600	8,400	10,225
Medical School and College	1,45,100	1,50,700	1,48,000	1,48,141
Lunatic Asylum	85,000	87,000	85,000	87,892
Lock Hospitals	...	...	...	8,016
Chemical Examiner	17,600	15,800	19,500	16,687
Refunds	1,000	1,000	600	39
Total Provincial	10,66,000	10,51,000	10,45,000	10,81,230
Local.				
Hospitals and Dispensaries	5,05,000	4,96,000	4,40,000	4,45,110
Sanitation and Vaccination	1,56,000	1,55,000	1,50,000	1,51,523
Medical School and College	8,600	8,200	8,800	8,152
Lunatic Asylum	...	200	...	915
Refunds	400	600	200	353
Total Local	6,70,000	6,60,000	5,99,000	6,06,053
TOTAL	17,36,000	17,11,000	16,44,000	16,87,283

(a) The expenditure is controlled by the Surgeon-General with the Government of Madras.

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Medical Establishment.				
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Surgeon-General (2,500)	30,000	30,000	30,000	30,000
1	1	Secretary to ditto (800)	9,600	9,300	9,600	9,600
		Total Salaries	39,600	39,300	39,600	39,600
		Establishment.				
5	5	Clerks (between 50 and 200)	4,860		4,860	
11	11	Do. (below 50)	3,840		3,812	
9	10	Servants	850		732	
		Total Establishment	9,550	9,600	9,404	9,252
		Allowances.				
		House-rent Allowance of Secretary	900	900	900	900
		Travelling Allowance of Officers	2,000	1,600	...	1,729
		Ditto of Establishment			2,000	
		Hill Journey Allowance		500	...	397
		Total Allowances	2,900	3,000	2,900	3,026
		Contingencies.				
		Postage Charges	600	600	600	568
		Telegram Charges	300	300	200	338
		Office Expenses and Miscellaneous	700	700	700	698
		Total Contingencies	1,600	1,600	1,500	1,604
		Total Superintendence	53,650	53,500	53,404	53,482
		District Medical Officers.				
		Salaries.				
27	28	Surgeons Major	2,85,300	2,63,000	2,77,500	2,57,040
10	7	Surgeons	47,400	46,000	61,200	35,907
20	21	Assistant Surgeons	43,500	33,000	37,800	33,104
10	11	Apothecaries and Assistant Apothecaries	20,637	3,000	18,254	17,758
6	6	Hospital Assistants	4,330	1,000	4,650	761
			4,01,167		3,99,404	
		Deduct—Probable Savings	*29,877*		*28,304*	
		Total Salaries	3,71,290	3,46,000	3,71,100	3,44,570
		Carried over	3,71,290	3,46,000	3,71,100	3,44,570
			53,650	53,500	53,404	53,482

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Medical Establishment—*continued.*				
		Brought forward	53,650	53,500	53,404	53,482
		DISTRICT MEDICAL OFFICERS—*continued.*				
		Brought forward	3,71,290	3,46,000	3,71,100	3,44,570
		Establishment.				
3	3	Servants	410	600	206	78
		Cutler's Establishment in the Medical Storekeeper's Office	900	900	900	888
		Total Establishment	1,310	1,500	1,106	966
		Allowances.				
		Hill Journey Allowances	200	200	...	140
		House-rent Allowance	6,000	6,000	6,500	6,254
		Travelling Allowance	15,900	18,300	14,800	18,738
		Total Allowances	22,100	24,500	21,300	25,132
		Contingencies.				
		Postage Charges	1,350	1,300	1,000	1,213
		Telegram Charges	100	200	360	105
		Office Expenses and Miscellaneous	600	500	630	620
		Total Contingencies.	2,050	2,000	1,990	1,938
		TOTAL DISTRICT MEDICAL OFFICERS	3,96,750	3,74,000	3,95,496	3,72,606
		RESERVED MEDICAL SUBORDINATES.				
3	3	Assistant Surgeons	3,600	...	3,600	...
		Apothecaries	18,000	40,500	18,000	40,356
		Hospital Assistants	...			
		TOTAL RESERVED MEDICAL SUBORDINATES	21,600	40,500	21,600	40,356
		Total Medical Establishment	4,72,000	4,68,000	4,70,500	4,66,444
		Hospitals and Dispensaries.				
		PRESIDENCY HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Salaries.				
11	11	Apothecaries and Assistant Apothecaries	22,600	22,000	19,200	20,966
5	5	Hospital Assistants	3,300	3,800	3,300	3,729
		Allowance to the Superintendent of the Lock Hospital	1,200	1,200	1,200	...
			27,100		23,700	
		Deduct—Probable Savings	*935*		*840*	
		Total Salaries	26,165	27,000	22,860	24,695
		Establishment.				
57	57	Matrons, Nurses, and Ward Attendants (Men)	19,920	14,200	19,920	13,873
16	16	Female Pupils	2,208	3,800	2,208	3,766
6	7	Clerks	2,808	24,000	2,508	22,430
180	183	Servants	18,666		18,262	
		Total Establishment	43,602	42,000	42,898	40,069
		Allowances.				
		Travelling Allowances	...	...	...	260
		Supplies and Services.				
		Petty Construction and Repairs	...	...	...	259
		Diet of Patients	75,800	80,000	73,360	79,070
		Bedding and Clothing, &c.	9,750		11,280	
		Medicines supplied by Military Department	15,000	27,000	25,000	12,490
		Carriage of ditto	1,500		1,500	
		Country Medicines and Hospital Necessaries	12,969	12,000	12,232	14,461
		Total Supplies and Services	1,15,019	1,19,000	1,23,372	1,06,280
		Contingencies.				
		Rents, Rates, and Taxes	6,000	6,000	6,000	5,605
		Purchase and Repair of Furniture	1,550	...	1,550	...
		Charges for pulling Punkahs at the General Hospital	3,980	13,000	3,980	3,706
		Postage Charges	4,884		4,750	60
		Telegram Charges				10,713
		Office Expenses and Miscellaneous				
		Total Contingencies	16,414	19,000	16,280	20,084
		TOTAL PRESIDENCY HOSPITALS AND DISPENSARIES, PROVINCIAL	2,01,200	2,07,000	2,05,410	1,91,388
		Carried over	2,01,200	2,07,000	2,05,410	1,91,388

24.—MEDICAL—*continued.*

Numbers. 1889-90	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries—*continued.* Brought forward	2,01,200	2,07,000	2,05,410	1,91,388
		MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Salaries.				
2	1	Apothecaries	1,212	2,400	2,112	1,645
7	9	Hospital Assistants; Local Allowance	5,640	3,000	4,080	2,950
		Total Salaries	6,852	5,400	6,192	4,595
		Establishment.				
		Native Medical Pupils	...	100	...	328
31	35	Servants	2,732	1,900	2,372	1,646
		Total Establishment	2,732	2,000	2,372	1,974
		Allowances.				
		Travelling Allowance				292
		Warm Clothing Allowances				88
		Total Allowances	400	400	400	380
		Supplies and Services.				
		Diet of Patients	2,360	2,100	2,110	2,100
		Bedding and Clothing	135		70	
		European Medicines	20,000	16,500	15,000	21,228
		Country Medicines and Hospital Necessaries	521		390	
		Petty Construction and Repairs	200	150	300	150
		Total Supplies and Services	23,216	18,750	17,870	23,478
		Contingencies.				
		Postage and Telegram Charges	300	640	...	126
		Office Expenses and Miscellaneous			370	726
		Rents, Rates, and Taxes	10	10	...	9
		Total Contingencies	310	650	370	861
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL	33,510	27,200	27,204	31,288
		MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL. (Local Fund Act V of 1884.)				
		Salaries.				
		Apothecaries; Hospital Assistants	1,80,000	1,75,000	1,65,000	1,45,326
		Establishment.				
		Medical Pupils, &c.	20,000	20,000	20,000	18,911
		Clerks; Servants	70,000	70,000	55,000	56,327
		District Surgeon's Establishment Charges	15,000	15,000	13,000	13,624
		Total Establishment	1,05,000	1,05,000	88,000	88,862
		Allowances.				
		Travelling Allowance	3,000	3,000	3,000	2,814
		Supplies and Services.				
		Diet of Patients	25,000	25,000	22,000	22,348
		Clothing and Bedding, &c.; Cost of Medical Stores; Country Medicines and Hospital Necessaries; Other Items	75,000	76,000	60,000	73,963
		Total Supplies and Services	1,00,000	1,01,000	82,000	96,311
		Contingencies.				
		Postage Charges				
		Telegram Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies	32,000	32,000	32,000	32,147
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, LOCAL	4,20,000	4,16,000	3,70,000	3,65,460
		GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		To Local Fund and Municipal Dispensaries towards the Salary of Medical Subordinates	26,000	26,000	24,000	56,970
		To private Hospitals and Dispensaries	6,560	6,000	6,280	7,472
		TOTAL GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL	32,560	32,000	30,280	64,442
		GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL	85,000	80,000	70,000	79,650
		Carried over	7,72,270	7,62,200	7,02,894	7,32,228

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries—*continued.*				
		Brought forward	7,72,270	7,62,200	7,02,894	7,32,228
		OTHER CHARGES, PROVINCIAL.				
		Expenses for Civil Patients treated in Police Hospitals	90	100	90	...
		Establishment at the Examiner of Medical Accounts Office	2,640	2,300	2,016	1,269
		TOTAL OTHER CHARGES, PROVINCIAL	2,730	2,400	2,106	1,269
		TOTAL PROVINCIAL SUB-HEADS	2,70,000	2,68,600	2,65,000	2,88,387
		TOTAL LOCAL SUB-HEADS	5,05,000	4,96,000	4,40,000	4,45,110
		Total Hospitals and Dispensaries	7,75,000	7,64,600	7,05,000	7,33,497
		Sanitation and Vaccination.				
		GENERAL DEPARTMENT, PROVINCIAL.				
		Salaries.				
1	1	Sanitary Commissioner (1,200-120-1,800)	19,200	17,800	17,760	18,836
1	1	Deputy ditto and Inspector of Vaccination	10,600	11,000	10,200	11,218
3	4	Native Superintendents	2,130	1,900	1,650	1,900
22	26	Vaccinators and Assistants	3,876	3,400	3,384	3,446
			35,806		32,994	
		Deduct—Probable Savings	*674*		*400*	
		Total Salaries	35,132	34,100	32,594	35,400
		Establishment.				
1	1	Clerk (200)	2,400		2,400	
10	10	Clerks and Draughtsmen	4,380		4,380	
6	6	Servants	480		480	
		Total Establishment	7,260	7,400	7,260	7,402
		Allowances.				
		House-rent Allowance	950	1,000	900	900
		Travelling Allowance of Officers / Do. do. of Establishment	6,654	4,900	5,000	4,768
		Total Allowances	7,604	5,900	5,900	5,668
		Contingencies.				
		Rents, Rates, and Taxes	960	960	960	960
		Postage and Telegram Charges	605	600	600	589
		Office Expenses and Miscellaneous	439	340	686	429
		Total Contingencies	2,004	1,900	2,246	1,978
		TOTAL GENERAL DEPARTMENT, PROVINCIAL	52,000	49,300	48,000	50,448
		ENGINEERING DEPARTMENT. PRESIDENCY.				
		Salaries.				
1		Sanitary Engineer	12,000			
		Establishments.				
1		Assistant to Sanitary Engineer (200—250)	2,400			
3		Draftsmen and Clerks	2,160			
5		Servants	420			
			4,980			
		Deduct—Probable Savings	*980*			
			4,000			
		TOTAL ENGINEERING DEPARTMENT	16,000			
		HEALTH OFFICER'S DEPARTMENT, PROVINCIAL.				
		Salaries.				
		Health Officer and Superintendent, Lock Hospital	...	...	...	1,926
		Establishment.				
		Clerks (below 50) / Servants	...	...	... / ...	2,591
		Total Establishment	...	...	...	2,591
		Contingencies.				
		Rents, Rates, and Taxes	...	...	...	380
		Postage Charges / Office Expenses and Miscellaneous	... / ...	... / ...	... / ...	54
		Total Contingencies	...	...	...	434
		TOTAL HEALTH OFFICER'S DEPARTMENT, PROVINCIAL	...	...	...	4,951
		Carried over	68,000	49,300	48,000	55,399

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Sanitation and Vaccination—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	68,000	49,300	48 000	55,399
		SANITATION AND VACCINATION, LOCAL. (a)				
		Salaries.				
		Deputy Inspector of Vaccination				
		Vaccinators				
		Total Salaries				
		Allowances.				
		Travelling Allowance				
		Supplies and Services.				
		Batta to Mothers of Vaccinated Children				
		Rewards to Vaccinators				
		Total Supplies and Services				
		Contingencies.				
		Postage Charges				
		Telegram Charges				
		Office Expenses and Miscellaneous				
		Total Contingencies				
		TOTAL SANITATION AND VACCINATION, LOCAL	1,56,000	1,55,000	1,50,000	1,51,523
		TOTAL PROVINCIAL SUB-HEADS	68,000	49,300	48,000	55,399
		TOTAL LOCAL SUB-HEADS	1,56,000	1,55,000	1,50,000	1,51,523
		Total Sanitation and Vaccination	2,24,000	2,04,300	1,98,000	2,06,922
		Medical School and College.				
		MEDICAL SCHOOL AND COLLEGE, PROVINCIAL.				
		MEDICAL COLLEGE.				
		Salaries.				
1	1	Principal and Senior Physician, General Hospital (1,600)	19,200		19,200	
7	7	Professors, Surgeons (Major) General Hospital and Fort District	79,200		79,200	
3	3	Professors (Minor)	7,200		7,200	
6	6	Assistant Professors	15,000		15,000	
1	1	Lecturer on Midwifery to Female Students	900		900	
		Allowance to Assistant Demonstrators	600		600	
		Do. to the Surgeon Major and Apothecary, Native Infirmary for Chemical teaching	1,800		1,800	
		Fee to Minor Professor on Jurisprudence	1,200		1,200	
			1,25,100			
		Deduct—Probable Savings	1,500			
		Total Salaries	1,23,600	1,24,000	1,25,100	1,19,810
		Establishment.				
2	2	Clerks (between 50 and 200)	1,500		1,440	
1	1	Librarian	360		360	
22	22	Servants	2,330		2,320	
		Total Establishment	4,190	4,000	4,120	4,039
		Allowances.				
		House-rent Allowance	4,200	4,000	4,200	3,366
		Travelling Allowance	...	300	...	336
		Total Allowances	4,200	4,300	4,200	3,702
		Supplies and Services.				
		Cost of European Stores	...	12,200	...	4,954
		Scholarships, Prizes and Library Allowance	7,190		9,080	8,941
		Purchase of Instruments and Chemicals	1,500		1,500	1,293
		Honoraria to Members of the Board of Examiners conducting Medical College Examinations	2,000	1,800	2,000	1,800
		Total Supplies and Services	10,690	14,000	12,580	16,988
		Contingencies.				
		Rents, Rates, and Taxes	905	900	800	904
		Postage Charges / Office Expenses and Miscellaneous	1,515	3,500	1,200	2,698
		Total Contingencies	2,420	4,400	2,000	3,602
		TOTAL MEDICAL SCHOOL AND COLLEGE, PROVINCIAL	1,45,100	1,50,700	1,48,000	1,48,141
		MEDICAL SCHOOL AND COLLEGE, LOCAL	8,600	8,200	8,800	8,152
		Total Medical School and College	1,53,700	1,58,900	1,56,800	1,56,293

(a) Details should be given in future Estimates.

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Lunatic Asylum.				
		LUNATIC ASYLUM, (a) PROVINCIAL.				
		Salaries.				
1	1	Superintendent (850)	10,200	7,800	7,800	6,116
2	2	Superintendents (Allowance 50 each)	1,200	1,200	1,200	1,180
2	2	Apothecaries	5,580	5,700	4,380	4,268
			16,980			
		Deduct—Probable Savings	*1,282*			
		Total Salaries	15,698	14,700	13,380	11,564
		Establishment.				
2	2	Compounders and Dressers	1,920	1,800	1,920	1,940
196	149	Warders, Servants, Temporary Establishment	17,442	17,200	21,586	20,478
		Total Establishment	19,362	19,000	23,506	22,418
		Allowances.				
		Travelling Allowance	...	100	...	...
		Supplies and Services.				
		Diet of Patients	40,230	45,800	40,000	46,184
		Clothing and Bedding	3,440		3,000	
		Medicines	2,480		2,000	
		Petty Construction and Repairs	800	400	600	1,438
		Total Supplies and Services	46,950	46,200	45,600	47,622
		Contingencies.				
		Rents, Rates, and Taxes	1,600	1,600	1,300	1,590
		Postage Charges	80	80	70	80
		Telegram Charges	20	20	20	18
		Office Expenses and Miscellaneous	1,290	5,300	1,124	4,600
		Total Contingencies	2,990	7,000	2,514	6,288
		TOTAL LUNATIC ASYLUM, PROVINCIAL	85,000	87,000	85,000	87,892
		LUNATIC ASYLUM, LOCAL.				
		Maintenance of Lunatics	...	200	...	59
		Total Lunatic Asylum	85,000	87,200	85,000	88,807
		LOCK HOSPITAL.				
		Salaries.				
		Allowance to Surgeons	...	...	...	500
		Apothecary	...	...	...	1,600
		Local Allowance	...	...	...	120
		Total Salaries	...	...	...	2,220
		Establishment.				
		Hospital Assistants	...	...	...	660
		Matrons and Nurses and others	...	...	...	807
		Servants	...	...	...	752
		Total Establishment	...	...	...	2,219
		Supplies and Services.				
		Diet of Patients	...	...	...	
		Clothing and Bedding	...	...	...	
		Medicines	...	...	...	
		Total Supplies and Services	...	...	...	3,213
		Contingencies.				
		Rents, Rates, and Taxes	...	...	...	315
		Postage and Telegram Charges	...	...	...	49
		Office Expenses and Miscellaneous	...	...	...	
		Total Contingencies	...	...	...	364
		TOTAL LOCK HOSPITAL	...	...	...	8,016

(a) At Madras, Visagapatam, and Calicut.

24.—MEDICAL—*concluded.*

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Chemical Examiner.				
		Salaries.				
1	1	Chemical Examiner and Professor of Chemistry, Medical College . . .	12,600		12,600	
1	1	Assistant ditto	3,000		3,000	
			15,600			
		Deduct—Probable Savings . .	2,200			
		Total Salaries .	13,400	12,000	15,600	12,134
		Establishment.				
1	1	Clerk (30)	360		360	
5	5	Servants	528		528	
		Total Establishment .	888	900	888	885
		Allowances.				
		House-rent Allowance	1,500	1,200	1,500	1,200
		Supplies and Services.				
		Cost of European Stores . . . . . / Purchase of Instruments and Chemicals . .	812	800	800	1,578
		Contingencies.				
		Postage Charges	300	250	300	251
		Office Expenses and Miscellaneous . . .	700	650	412	639
		Total Contingencies .	1,000	900	712	890
		Total Chemical Examiner .	17,600	15,800	19,500	16,687

25.—POLITICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Refugees and State Prisoners	5,000	6,600	7,700	8,199
Miscellaneous	1,000	400	1,300	109
TOTAL IMPERIAL .	6,000	7,000	9,000	8,308
PROVINCIAL.				
Political Agents	75,000	74,000	75,000	1,528
TOTAL PROVINCIAL .	75,000	74,000	75,000	71,528
TOTAL .	81,00	81,000	84,000	79,836

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Refugees and State Prisoners.				
IMPERIAL.				
J. W. Moung Lat	...		3,600	
Ex. Mansubadar of Rumpa	2,400		2,400	
Other Prisoners on less than Rs. 500 per annum . .	1,500		1,700	
	3,900			
Add—Reserve provided by Government . .	1,100			
Total Refugees and State Prisoners .	5,000	6,600	7,700	8,199

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Political Agents.				
		TRAVANCORE.				
		Salaries.				
1	1	Resident (2,800)*	32,256	37,600	32,256	40,335
1	1	Assistant Resident (600)	7,200		7,200	
1	...	Residency Surgeon (750)	...	...	9,000	5,613
...	1	Officer in charge of the duties of the Residency Hospital	1,200	600	...	...
		Total Salaries	40,656	38,200	48,456	45,948
		Establishment.				
3	3	Clerks (between 50 and 200)	3,876	8,200	3,876	8,242
10	10	Do. (below 50)	2,754		2,754	
14	14	Servants	1,578		1,578	
2	3	Medical Establishment	1,140	800	473	503
		Total Establishment	9,348	9,000	8,681	8,745
		Allowances.				
		Travelling Allowance of Officers	3,000		4,000	
		Ditto of Establishment	1,346		1,200	
		Total Allowances	4,346	4,200	5,200	4,187
		Contingencies.				
		Postage Charges	250	200	200	272
		Telegram Charges	150	150	200	135
		Office Expenses and Miscellaneous	850	850	763	802
		Total Contingencies	1,250	1,200	1,163	1,209
		TOTAL TRAVANCORE	55,600	52,600	63,500	60,089
		OTHER AGENCIES.				
		Salaries.				
1	1	Paymaster of Carnatic Stipends, Chepauk Allowance	3,000	3,000	3,000	3,000
1	1	Assistant to ditto	2,100	2,100	2,100	2,100
		Add—Moiety transferred from 26—Scientific, &c., Departments—Emigration	6,767	6,750	...	...
		Total Salaries	11,867	11,850	5,100	5,100
		Establishment.				
2	2	Clerks (between 50 and 200)	3,000	7,300	3,000	5,964
7	6	Do. (below 50)	1,260		1,680	
1	1	Treasurer, Kurnool Collectorate (Allowance 50)	600		600	
11	11	Servants	850		846	
		Add—Moiety transferred from 26—Scientific, &c., Departments—Emigration	864	850	...	...
		Total Establishment	6,574	8,150	6,126	5,964
		Allowances.				
		Travelling Allowance	...	100	...	70
		Add—Moiety transferred from 26—Scientific, &c., Departments—Emigration	50	50	...	...
		Total Allowances	50	150	...	70
		Contingencies.				
		Rents, Rates, and Taxes	318	300	108	108
		Postage Charges	60	80	50	70
		Telegram Charges	20	60	10	5
		Office Expenses and Miscellaneous	192	460	106	122
		Add—Moiety transferred from 26—Scientific, &c., Departments—Emigration	319	350	...	...
		Total Contingencies	909	1,250	274	305
		TOTAL OTHER AGENCIES	19,400	21,400	11,500	11,439
		Total Political Agents	75,000	74,000	75,000	71,528
		Miscellaneous.				
		Charges on account of Tippoo's and Hyder's Mahals	100	100	100	96
		Demarcation of Boundaries between British Territories and Native States	900	300	1,200	13
		Total Miscellaneous	1,000	400	1,300	109

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Census	80,000	..	...	...
PROVINCIAL.				
Exploration of Coal and Minerals	...		...	6,009
Archæological Department	...	100	...	63
Provincial Museums	27,900	27,200	27,200	26,351
Public Observatories	22,000	19,400	22,000	19,838
Donations to Scientific Societies	4,000	4,000	4,000	51,763
Experimental Cultivation	5,000	7,200	8,400	7,123
Cinchona Plantations	75,300	67,000	73,400	69,464
Public Exhibitions and Fairs	2,000	14,000	14,000	11,579
Veterinary Charges	99,600	43,000	47,500	48,976
Botanical and other Public Gardens	24,800	24,400	24,700	24,700
Emigration	12,700	12,800	20,450	20,641
Census				
Provincial Statistics	47,200	47,000	39,800	33,968
Examinations	1,29,070	84,000	75,370	79,252
Miscellaneous	...	100	...	...
Refunds	430	800	180	1,043
TOTAL PROVINCIAL	4,50,000	3,51,000	3,57,000	4,00,770
TOTAL	5,30,000	3,51,000	3,57,000	4,00,770

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Exploration of Coal and Minerals.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
		Mineralogist	...		...	3,500
		Establishment.				
		Clerk (35)				
		Servants				
		Total Establishment	...	...	...	346
		Allowances.				
		Travelling Allowance	...	...	...	1,759
		Contingencies.				
		Rents, Rates, and Taxes	...	...	...	300
		Postage Charges	...	...	...	
		Telegram Charges	...	...	...	104
		Office Expenses and Miscellaneous	...	...	...	
		Total Contingencies	...	...	...	404
		Total Exploration of Coal and Minerals	...	...	...	6,009
		Provincial Museums.				
		Salaries.				
1	1	Superintendent (500—50—800)	8,600	8,000	8,000	7,430
		Establishment.				
4	5	Clerks (below 200)	4,368		3,720	
5	4	Do. (below 50)	1,176		1,752	
4	4	Servants	612		612	
		Total Establishment	6,156	6,000	6,084	6,042
		Allowances.				
		Travelling Allowance	1,000	800	1,000	765
		Supplies and Services.				
		Cost of Specimens	4,000	4,500	1,000	5,545
		Preparation of Fittings, Furniture, &c., for the Collections	3,000	3,000	3,000	3,000
		Cost of Books and Publications	1,800	1,800	1,800	1,800
		Total Supplies and Services	8,800	9,300	5,800	10,345
		Contingencies.				
		Purchase and Repair of Furniture	200	200	200	200
		Binding Books	800	800	800	300
		Rents, Rates, and Taxes	1,080	1,080	1,080	1,080
		Postage Charges				
		Telegram Charges	1,264	1,020	4,236	189
		Office Expenses and Miscellaneous				
		Total Contingencies	3,344	3,100	6,316	1,769
		Total Provincial Museums	27,900	27,200	27,200	26,351

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Public Observatories.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Astronomer (800)	9,600	9,600	9,600	9,600
1	1	Assistant Astronomer (150)	1,800	1,800	1,800	1,652
		Total Salaries	11,400	11,400	11,400	11,252
		Establishment.				
3	3	Assistants (between 50 & 200)	2,880		2,880	
3	3	Do. (below 50)	1,260		1,260	
5	5	Servants	480		480	
		Total Establishment	4,620	4,600	4,620	4,605
		Supplies and Services.				
		Honorarium to Government Astronomer	3,600	1,800	3,600	1,800
		Allowance to Fort time and Marine Signaller	500	400	500	373
		Total Supplies and Services	4,100	2,200	4,100	2,173
		Contingencies.				
		Postage Charges	500	200	500	202
		Rents, Rates, and Taxes	286	300	286	572
		Office Expenses and Miscellaneous	1,094	700	1,094	1,034
		Total Contingencies	1,880	1,200	1,880	1,808
		Total Public Observatories	22,000	19,400	22,000	19,838
		Cinchona Plantations.				
		Salaries.				
1	1	Government Botanist and Director (700—20—800)	9,340	9,100	9,100	8,860
1	1	Quinologist (350—50—500)	6,000	6,000	6,000	6,000
		Total Salaries	15,340	15,100	15,100	14,860
		Establishment.				
6	6	Overseers (between 50 & 200)	8,690	8,400	8,330	7,970
1	1	Manager (100—150)	1,750	3,900	1,630	3,857
7	6	Clerks and Store-keepers	1,868		2,180	
3	2	Servants	229		307	
		Total Establishment	12,537	12,300	12,447	11,827
		Allowances.				
		Travelling Allowance	1,500	1,500	1,500	1,489
		Supplies and Services.				
		Working Charges	20,793	38,100	23,342	41,288
		Manure	6,172		6,107	
		Collections and Carriage of Crops	5,145		4,950	
		Petty Construction and Repairs	1,780		1,700	
		Propagation	1,370		1,330	
		Auction Sales	...		...	
		Cost of Europe Stores	9,000		5,000	
		Total Supplies and Services.	44,260		42,429	
		Contingencies.				
		Rents, Rates, and Taxes	840		840	
		Office Expenses and Miscellaneous	823		1,084	
		Total Contingencies	1,663		1,924	
		Total Cinchona Plantations	75,300	67,000	73,400	69,464
		Veterinary Charges.				
		PREVENTION OF CATTLE DISEASE.				
		Salaries.				
1	1	Inspector (550)	6,600		6,600	
1	1	Deputy Inspector (300)	3,600		3,600	
1	1	Sub-Assistant Director of Agriculture	2,590		2,460	
22	21	Local Inspectors (between 50 and 200)	16,500		18,000	
					30,660	
		Deduct—Probable Savings			*6,200*	
		Total Salaries	29,290	23,000	24,460	23,079
		Carried over	29,290	23,000	24,460	23,079

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Veterinary Charges—*continued.*	Rs.	Rs.	Rs.	Rs.
		PREVENTION OF CATTLE DISEASE—*contd.*				
		Brought forward	29,290	23,000	24,460	23,079
		Establishment.				
1		Clerk	420		420	
2	3	Servants	240		240	
1	1	Compounder	300		300	
		Total Establishment	960	960	960	919
		Allowances.				
		House-rent Allowance	600	600	600	604
		Travelling Allowance	9,750	9,000	10,350	9,807
		Total Allowances	10,350	9,600	10,950	10,411
		Supplies and Services.				
		Cost of European Stores	...	...	...	1,463
		Medicines	1,500	1,500	1,500	1,182
		Total Supplies and Services	1,500	1,500	1,500	2,645
		Contingencies.				
		Postage Charges	500	400	770	438
		Telegram Charges	50	40	100	28
		Office Expenses and Miscellaneous	950	900	1,260	716
		Total Contingencies	1,500	1,340	2,130	1,182
		TOTAL PREVENTION OF CATTLE DISEASE	43,600	36,400	40,000	38,236
		BULL AND STALLION CHARGES.				
		Stock-breeding—Maintenance of Herd	...	...	...	10,740
		Pony-breeding Charges	6,000	6,600	7,500	
		TOTAL BULL AND STALLION CHARGES	6,000	6,600	7,500	10,740
			49,600			
		Add—Lump Grant for Agricultural Services	50,000			
		Total Veterinary Charges	99,600	43,000	47,500	48,976
		Botanical and other Public Gardens				
		Salaries.				
1	1	Curator (300)	3,600	3,600	3,600	3,600
		Establishment.				
1	1	Overseer	600		600	
1	1	Apprentice	600		600	
2	2	Clerks (50)	1,200		1,200	
4	4	Servants	384		384	
		Total Establishment	2,784	2,780	2,784	2,784
		Allowances.				
		Travelling Allowance	400	300	400	366
		Supplies and Services.				
		Working and other Charges, Botanical Gardens	7,439	7,300	7,350	10,450
		Petty Construction and Repair, ditto	...	...	...	
		Purchase of Cabinets and Materials for the Herbarium	300	300	300	
		Library ditto	700	700	700	
		Crewe and Ottley Hall Estates	400	400	500	465
		Working Charges, Barlyar Garden	500	500	490	...
		Ditto, Medicinal Garden	300	300	300	...
		Ditto, Stone-house Park	700	600	600	600
		Ditto, Church Hill Park	100	100	100	99
		Ditto, Sim's Park	2,108	2,100	2,108	2,108
		Up-keep of Government House Gardens, Ootacamund	2,000	2,000	2,000	1,999
		Ditto Old College Park	100	100	100	60
		Zoological Collections in the People's Park	2,000	2,000	2,000	2,000
		Total Supplies and Services	16,647	16,400	16,548	17,781
		Carried over	23,431	23,080	23,332	24,531

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Botanical and other Public Gardens—*continued.*				
		Brought forward	23,431	23,080	23,332	24,531
		Contingencies.				
		Rents, Rates, and Taxes	169	170	169	169
		Postage Charges, Telegram Charges, Office Expenses and Miscellaneous	1,200	1,150	1,199	...
		Total Contingencies	1,369	1,320	1,368	169
		Total Botanical and other Public Gardens	24,800	24,400	24,700	24,700
		Emigration.				
		EMIGRATION TO BRITISH COLONIES.				
		Salaries.				
1	1	Protector of Emigrants, Madras (Allowance 100)[4]	1,152	1,152	1,152	1,139
1	1	Medical Inspector (Allowance 125)	1,500	1,500	1,500	1,500
		Total Salaries	2,652	2,652	2,652	2,639
		Establishment.				
1	1	Clerk (70)	840		840	
3	3	Clerks (below 50)	660		660	
3	3	Servants	252		252	
		Total Establishment	1,752	1,770	1,752	1,764
		Contingencies.				
		Rents, Rates, and Taxes	108	108	...	108
		Postage Charges, Telegram Charges, Office Expenses and Miscellaneous	188	270	146	181
		Total Contingencies	296	378	146	289
		TOTAL EMIGRATION TO BRITISH COLONIES	4,700	4,800	4,550	4,692
		EMIGRATION TO FRENCH COLONIES.				
		Salaries.				
1	1	Consular Agent at Karikal and Pondicherry (1,077⅞)	13,535	13,500	13,535	
		Deduct—Moiety transferred to 25, Political	6,767	6,750	...	
		Total Salaries	6,768	6,750	13,535	
		Establishment.				
1	1	Clerk (60)	720		720	
1	1	Clerks (40)	480		480	
8	8	Servants	528		528	
			1,728	1,700		
		Deduct—Moiety transferred to 25, Political	864	850		
		Total Establishment	864	850	1,728	
		Allowances.				
		Travelling Allowance	100	100	100	
		Deduct—Moiety transferred to 25, Political	50	50	...	
		Total Allowances	50	50	100	
		Contingencies.				
		Rents, Rates, and Taxes	300	700	326	
		Postage Charges	50		90	
		Telegram Charges	50		60	
		Office Expenses and Miscellaneous	237		61	
			637	700		
		Deduct—Moiety transferred to 25, Political	319	350		
		Total Contingencies	318	350	537	
		TOTAL EMIGRATION TO FRENCH COLONIES	8,000	8,000	15,900	15,949
		Total Emigration	12,700	12,800	20,450	20,641

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*concluded.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Provincial Statistics.				
		District, &c., Manuals	5,700	5,500	8,300	6,032
		Registration of Land Trade	8,000	8,000	8,000	7,446
		Do. of Sea-borne Trade	15,200	15,400	5,500	5,647
		Do. of Rail-borne Traffic	5,000	5,000	5,000	2,073
		Do. of Births and Deaths	11,500	11,400	11,000	11,152
		Do. of Rain Gauges	1,800	1,700	2,000	1,618
		Total Provincial Statistics	47,200	47,000	39,800	33,968
		Examinations.				
		U. C. S. EXAMINATIONS.				
		Salaries.				
1	1	Secretary (Local Allowance) (350)	4,200	4,200	4,200	4,200
		Establishment.				
1	1	Clerk (250)	3,000		3,000	
1	1	Do. (below 200)	720		720	
2	2	Clerks (below 50)	978		930	
5	5	Servants	486		486	
					5,136	
		Deduct—Probable Savings			*36*	
		Total Establishment	5,184	5,100	5,100	5,030
		Allowances				
		Travelling Allowances	200	100	...	262
		Supplies and Services.				
		Rewards to Examiners	95,500			
		Fees to Superintendents, Clerks, &c.	6,000			
		Total Supplies and Services	1,01,500	55,000	50,000	53,334
		Contingencies.				
		Postage Charges	3,500	1,500	600	1,234
		Telegram Charges	150	20	20	26
		Rents, Rates, and Taxes	500	1,000	500	1,008
		Stationery and Miscellaneous	11,766	15,080	12,880	12,230
		Total Contingencies	15,916	17,600	14,000	14,498
		TOTAL U. C. S. EXAMINATIONS	1,27,000	82,000	73,300	77,324
		EXAMINATION OF ASSISTANTS	2,070	2,000	2,070	1,928
		Total Examinations	1,29,070	84,000	75,370	79,252

27.—TERRITORIAL AND POLITICAL PENSIONS.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions	9,02,000	9,33,900	9,75,800	9,61,941
Charitable Allowances	4,000	4,100	4,200	4,618
TOTAL	9,06,000	9,38,000	9,80,000	9,66,559

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate 1889-90.	Accounts 1888-89.
Territorial and Political Pensions.	Rs.	Rs.	Rs.	Rs.
TANJORE.				
Pensions exceeding Rs. 5,000 per annum.				
Kamacheamba Bahi Sahiba, senior widow of the late Rajah of Tanjore	12,000	12,000	12,000	12,000
Depamba Bahi Sahiba, ditto ditto	9,600	9,600	9,600	9,600
Umamba Bahi Sahiba, ditto ditto	9,600	9,600	9,600	9,600
Yasavuntiamba Bahi Sahiba, ditto ditto	9,600	9,600	9,600	9,600
Jijaziamba Bahi Sahiba	9,600	9,600	9,600	9,600
Aparupa Bahi Sahiba	9,600	9,600	9,600	9,600
Anasumba Bahi Sahiba	9,600	9,600	9,600	9,600
Gauramba Bahi Sahiba	9,600	9,600	9,600	9,600
Ramakumaramba Bahi Sahiba	9,600	9,600	9,600	9,600
Chumamba Bahi Sahiba	9,600	9,600	9,600	9,600
By Sokkaram Row Hambiray Mohite Sahib, son-in-law of the late Rajah of Tanjore	18,000	21,000	18,000	15,000
Yuganadha Avaray Sahib	5,340	5,340	5,340	5,340
Sakhawara Bahi Ammani Rajah Sahib	...	490	7,580	6,317
Bharam Bahi Sahiba, widow of Yu Niejee Sahib	6,000	6,000	6,000	6,000
Total Pensions exceeding Rs. 5,000 per annum	1,27,740	1,31,230	1,35,320	1,31,057
Pensions not exceeding Rs. 5,000 per annum	76,460	77,770	80,680	80,093
Marriage and Funeral Allowances	4,000	7,000	4,000	1,000
TOTAL TANJORE	2,08,200	2,16,000	2,20,000	2,12,150
CARNATIC.				
Stipends exceeding Rs. 5,000 per annum.				
Nawab Ahmad Unnissa Begum	33,000	33,000	33,000	33,000
Kurshedun-nissa Begum	11,958	11,960	10,608	11,279
Her Highness Nawab Khair-un-nissa Begum	73,200	73,200	73,200	73,200
Auzim-un-nissa Begum	...	...	...	929
Khadija Begum	9,600	8,000	...	...
His Highness Prince Intizamul Mulk Bahadoor, late Prince of Arcot	...	11,900	69,200	69,200
His Highness Prince Muhamad Munivar Khan Bahadoor, the present Prince of Arcot	57,500	49,170	...	...
His Highness Lahir-ud-Dowlah Bahadur's family	10,800	10,800	10,800	10,800
Athial-ul-alis Muhamad Unnissa Begum	10,800	10,800	10,800	10,800
Ghausia Begum	9,600	9,600	9,600	4,000
Ghulam Mirtuza Khan	...	...	...	473
Rahimunnissa Begum	5,400	5,400	5,400	5,400
Total Stipends exceeding Rs. 5,000 per annum	2,21,858	2,23,830	2,22,608	2,19,081
Stipends not exceeding Rs. 5,000 per annum	2,21,102	2,40,000	2,55,244	2,68,663
Miscellaneous Payments.				
House-rent Allowance	13,335	13,200	11,535	12,052
Commutation of Pensions	1,00,000	1,00,000	1,25,000	1,02,368
Maintenance of Tombs	5,329	5,330	5,329	5,329
Rents, Rates, and Taxes	1,440	1,440	1,548	1,440
Donations for charitable purposes	600	600	600	3,502
Guards of Honour	3,336	3,200	3,136	
Total Miscellaneous Payments	1,24,040	1,23,770	1,47,148	1,24,691
TOTAL CARNATIC	5,67,000	5,87,600	6,25,000	6,12,435
KURNOOL.				
Pensions exceeding Rs. 5,000 per annum.				
Mahomed Dawood Khan	8,400	8,400	8,400	8,400
Khajah Khan	6,000	6,000	6,000	6,000
	14,400	14,400	14,400	14,400
Pensions not exceeding Rs. 5,000 per annum	33,600	33,600	34,800	34,575
TOTAL KURNOOL	48,000	48,000	49,200	48,975
MASULIPATAM.				
Pensions exceeding Rs. 5,000 per annum.				
Nawab Nizamud Dowlah Rustamjah Daud Ally Khan	14,196	15,380	14,196	13,013
Pensions not exceeding Rs. 5,000 per annum	16,584	16,520	16,104	16,309
TOTAL MASULIPATAM	30,780	31,900	30,300	29,322
Carried over	8,53,980	8,83,500	9,24,500	9,02,882

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions—*continued.*				
Brought forward .	8,53,980	8,83,500	9,24,500	9,02,882
PALKONDAH, &c.				
Pensions exceeding Rs. 5,000 per annum.				
Vijiramraj Palkondah Ex-Zemindar . . .	...	...	...	5,000
Not exceeding Rs. 5,000 per annum . . .	6,640	6,600	7,235	5,119
Funeral Allowance	...	...	...	1,000
Ganjam—				
Not exceeding Rs. 5,000 per annum . . .	15,200	15,200	15,811	15,895
Mysore—				
Not exceeding Rs. 5,000 per annum . . .	20,830	20,800	23,200	23,498
Commutations	...	2,500	...	3,433
Gulcunda—				
Not exceeding Rs. 5,000 per annum . . .	4,630	4,600	4,450	4,367
Cuttack—				
Not exceeding Rs. 5,000 per annum . . .	204	200	204	204
Miscellaneous—Not exceeding Rs. 5,000 per annum .	516	500	400	543
TOTAL PALKONDAH, &c. .	48,020	50,400	51,300	59,059
Total Territorial and Political Pensions .	9,02,000	9,33,900	9,75,800	9,61,941

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs	Rs.	Rs.
Allowances	1,000	1,000	1,000	1,602
TOTAL .	1,000	1,000	1,000	1,602

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Pensions of the Military Fund	65,000	70,000	75,000	75,784
Pensions of the Medical Retiring Fund . . .	25,000	25,000	26,000	25,165
Pensions of the Madras Civil Fund	8,500	12,500	13,700	14,006
Refunds	500	500	300	336
TOTAL IMPERIAL .	99,000	1,08,000	1,15,000	1,15,291
PROVINCIAL.				
Superannuation and Retired Allowances . . .	12,42,000	12,01,000	11,46,000	11,10,157
Covenanted Civil Service Pensions	...	2,000	...	...
Compassionate Allowances	24,000	22,000	24,900	22,315
Gratuities	20,500	20,000	20,000	19,032
Refunds	500	2,000	100	2,219
TOTAL PROVINCIAL .	12,87,000	12,47,000	11,91,000	11,53,723
LOCAL.				
Superannuation and Retired Allowances . . .	8,000	8,000	6,000	5,709
TOTAL .	13,94,000	13,63,000	13,12,000	12,74,723

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1889-90.	Lapsed since the date of framing the Budget Estimate, 1889-90.	Amount payable in 1890-91.	New Pensions and Retired Allowances granted since the date of last Estimate.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances.							
SUPERANNUATION AND RETIRED ALLOWANCES, PROVINCIAL.							
Provincial Departments.							
Land Revenue	3,09,078	17,238	2,91,840	56,185	3,48,025		
Salt	22,932	3,819	19,113	995	20,108		
Stamps	8,608	1,669	6,939	195	7,134		
Excise	5,151	144	5,007	101	5,108		
Customs	20,725	114	20,611	2,697	23,308		
Forest	3,820	...	3,820	...	3,820		
Registration	5,246	...	5,246	5,000	10,246		
Post Office	37,501	1,019	36,482	7,436	43,918		
Telegraph	20,584	1,286	19,298	3,745	23,043		
Mint	1,386	...	1,386	...	1,386		
General Administration	67,184	4,984	62,200	5,120	67,320		
Law and Justice { Courts of Law, Jails }	98,386	8,891	89,495	9,333	98,828		
Police	3,15,672	12,254	3,03,418	47,358	3,50,776		
Education	21,839	1,508	20,331	14,822	35,153		
Ecclesiastical	606	...	606	30	636		
Medical	15,604	1,269	14,335	7,662	21,997		
Political	3,172	200	2,972	240	3,212		
Scientific and other Minor Departments	7,726	...	7,726	1,668	9,394		
Stationery and Printing	10,238	1,523	8,715	2,393	11,108		
Miscellaneous	2,726	348	2,378	440	2,818		
Public Works Department	98,947	5,199	93,748	8,768	1,02,516		
Other Governments	64,553	24,290	40,263	6,805	47,068		
Pensions chargeable to Local Funds	3,633	105	3,528	974	4,502		
	11,45,317	85,860	10,59,457	1,81,967	12,41,424		
Add—For rounding	683	...	...	...	576		
TOTAL SUPERANNUATION AND RETIRED ALLOWANCES, PROVINCIAL	11,46,000				12,42,000	12,01,000	11,10,157
SUPERANNUATION AND RETIRED ALLOWANCES, LOCAL	6,000				8,000	8,000	5,709
Total Superannuation and Retired Allowances	11,52,000				12,50,000	12,09,000	11,15,866

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Stationery purchased for Central Stores	2,42,000	2,20,000	2,46,000	1,96,682
PROVINCIAL.				
Stationery Office at the Presidency	28,000	24,700	28,000	30,380
Government Presses	2,73,000	2,75,000	2,60,000	2,77,264
Printing at Private Presses	40,250	40,500	33,880	37,753
Lithography	...	1,000	5,800	11,664
Stationery supplied from Central Stores	3,85,000	4,00,000	3,85,000	4,57,063
Refunds	750	800	320	50
TOTAL PROVINCIAL	7,27,000	7,42,000	7,13,000	8,14,174
TOTAL	9,69,000	9,62,000	9,59,000	10,10,856

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1889-90	Numbers. 1890-91.	DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Stationery Office at the Presidency. (a)	Rs.	Rs.	Rs	Rs.
		Establishment.				
2		Clerks and Store-keepers (between 50 and 200)	3,000		3,000	
15	15	Clerks and Store-keepers (below 50)	4,860		4,860	
9	9	Servants	852		852	
		Total Establishment	8,712	9,300	8,712	9,041
		Allowances.				
		Travelling Allowances	...	...	...	123
		Supplies and Services.				
		Carriage of Stationery	12,600	10,000	12,000	13,909
		Freight on Stores from the India Office	1,000	800	1,000	1,384
		Packing and other Charges	4,150	2,000	4,500	3,117
		Total Supplies and Services	17,750	12,800	17,500	18,410
		Contingencies.				
		Postage Charges	300	280	354	302
		Telegram Charges	20	20	20	5
		Rents, Rates, and Taxes	650	650	650	720
		Office Expenses and Miscellaneous	568	1,650	764	1,779
		Total Contingencies	1,538	2,600	1,788	2,806
		Total Stationery Office at the Presidency	28,000	24,70	28,000	30,380
		Government Presses.				
		SECRETARIAT PRESS.				
		Salaries.				
1	1	Superintendent (700)	8,400		8,400	
1	1	Deputy do. (333⅓—416⅔)	4,000		4,583	
1	1	Assistant do. (300)	3,600		3,600	
		Total Salaries	16,000	16,650	16,583	15,520
		Establishment.				
43	68	Clerks, Printers, Examiners	38,340	36,000	74,148	36,778
221	254	Readers, Compositors, Pressmen	36,096	27,000		26,017
424	468	Piece-hand Establishment	72,868	70,000	63,132	77,776
38	37	Servants	3,216	10,870	4,104	5,300
			150,520		1,41,384	
		Deduct—Probable Savings	9,000		5,447	
		Total Establishment	1,41,520	1,43,870	1,35,937	1,45,871
		Allowances.				
		Conveyance Allowance	480	480	480	480
		Travelling Allowance	..	.	...	562
		Total Allowances	480	480	480	1,042
		Supplies and Services.				
		Cost of Materials and Stock	8,500	8,500	8,500	8,052
		Cost of Europe Stores	7,500	7,000	7,000	7,104
		Printing and Binding at Jail Presses	8,000	7,500	5,500	5,589
		Total Supplies and Services	24,000	23,000	21,000	20,745
		Contingencies.				
		Rents, Rates, and Taxes	1,150	1,120	...	661
		Postage Charges	8,000	8,500	7,500	8,687
		Telephone Charges, Office Expenses and Miscellaneous	1,850	6,180	3,500	6,319
		Total Contingencies	11,000	15,800	11,000	15,667
		TOTAL SECRETARIAT PRESS	1,93,000	199,800	1,85,000	1,98,845
		COLLECTORATE PRESSES.				
		Establishment	48,500	48 000	48,600	48,022
		Cost of Materials and Stock	13,000	8,000	8,200	9,609
		Postage Charges	13,400	13,200	14,000	14,030
		Rents, Rates, and Taxes	320	300	370	291
		Office Expenses and Miscellaneous	4,780	5,700	3,830	6,467
		TOTAL COLLECTORATE PRESSES	80,000	75,200	75,000	78,419
		Total Government Presses	2,73,000	2,75,000	2,60,000	2,77,264

(a) Under the control of th Collector of Madras.

30.—STATIONERY AND PRINTING—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Printing at Private Presses.	Rs.	Rs.	Rs.	Rs.
Land Revenue	10,000	10,000	10,200	7,819
Salt	...	3,100	...	2,930
Stamps	...	60	...	47
Assessed Taxes	...	300	...	756
Registration	350	400	300	2,729
General Administration	5,000	2,000	4,000	1,369
Law and Justice—Courts of Law	12,000	15,000	8,000	14,450
Police	4,500	5,000	3,000	4,328
Education	...	2,000	...	191
Ecclesiastical and Medical	...	40	...	...
Political	200	200	180	205
Scientific and other Minor Departments	5,000	2,000	5,000	2,528
Stationery and Printing	3,200	400	3,200	401
Total Printing at Private Presses	40,250	40,500	33,880	37,753

32.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure	30,500	31,000	33,500	33,810
Pearl Fishery Charges	19,000	...	...	...
Extraordinary Items	...	15,700	...	...
Miscellaneous Refunds	500	300	500	320
TOTAL IMPERIAL	50,000	47,000	34,000	34,130
PROVINCIAL.				
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	500	500	500	624
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees	6,500	4,500	6,500	4,700
Loss on Specie Remittances	...	...	...	2
Contributions	6,900	6,800	7,200	6,802
Subscriptions to Periodicals	1,000	1,000	500	911
Cost of Books and Publications	5,000	5,000	2,500	12,324
Donations for Charitable Purposes	55,000	55,000	55,000	61,739
Charges on account of European Vagrants	2,600	3,000	3,800	2,419
Rewards for Destruction of Wild Animals	30,000	40,000	30,000	47,502
Petty Establishments:—				
Establishments for stamping Weights and Measures	21,000	20,000	21,000	18,937
Bungalow Establishment in Tinnevelly	60	60	60	59
Establishment for watching over Humpi Ruins	...	30	...	288
Total Petty Establishments	21,060	20,090	21,060	19,284
Special Commissions of Enquiry (a)	2,000	7,200	2,000	10,362
Charges for search for Hidden Treasure	100	10	100	65
Rents, Rates, and Taxes	4,000	3,600	4,000	3,777
Pearl Fishery Charges	19,000	...	...	...
Miscellaneous and Unforeseen Charges	2,03,000	4,000	2,01,300	3,873
Miscellaneous Refunds	340	3,300	540	486
TOTAL PROVINCIAL	3,57,000	1,54,000	3,35,000	1,74,870
LOCAL.				
Rewards for the Destruction of Wild Animals	600	700	600	702
Petty Establishments:—				
Establishments on account of Markets; Choultries, Poor-houses and Public Bungalows	2,35,000	2,45,000	2,35,000	2,31,933
Sanitary Establishments (clearing of Tanks and Wells)	4,00,000	4,80,000	3,75,000	3,74,588
Total Petty Establishments	6,35,000	7,25,000	6,10,000	6,06,521
Miscellaneous and Unforeseen Charges	5,000	18,000	3,000	8,526
Miscellaneous Refunds	3,400	5,300	400	4,557
TOTAL LOCAL	6,44,000	7,49,000	6,14,000	6,20,306
TOTAL	10,51,000	9,50,000	9,83,000	8,29,306

(a) Details relating to each commission should be given in future.

33.—FAMINE RELIEF.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Famine Relief Charges	5,000	5,00,000	5,000	2,587
TOTAL	5,000	5,00,000	5,000	2,587

45.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers	3,89,000	1,38,000	1,27,000	1,77,098
Local.				
In charge of Civil Officers	38,90,000	37,84,000	38,87,000	38,66,682
TOTAL	42,79,000	39,22,000	40,14,000	40,43,780

Details.

In charge of Civil Officers.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Civil Buildings, Provincial.	Rs.	Rs.	Rs.	Rs.
Original Works	3,000	500	5,000	1,572
Repairs	7,000	10,500	5,000	6,910
Total Civil Buildings, Provincial	10,000	11,000	10,000	8,482
Civil Buildings, Local.				
Original Works—Local Fund Act V of 1884	90,000	90,000	90,000	90,475
Do. Village Service Fund	20,000	15,000	20,000	20,545
Repairs—Local Fund Act V of 1884	60,000	60,000	60,000	63,071
Do. Village Service Fund	10,000	5,000	10,000	5,624
Total Civil Buildings, Local	1,80,000	1,70,000	1,80,000	1,79,715
Communications, Provincial.				
Original Works	20,000	25,000	10,000	35,041
Repairs	56,000	82,000	1,05,000	95,575
Total Communications, Provincial	76,000	1,07,000	1,15,000	1,30,616
Communications, Local.				
Original Works—Local Fund Act V of 1884	7,15,000	6,60,000	7,25,000	7,51,582
Do. Road Fund, Bhadrachellam and Rekapalli Taluqs	1,000	1,000	1,000	1,390
Canal and Ferry Fund	10,000	8,000	10,000	4,863
Repairs—Local Fund Act V of 1884	21,50,000	21,25,000	21,75,000	21,17,046
Canal and Ferry Fund	10,000	10,000	10,000	4,180
Road Fund, Bhadrachellam and Rekapalli Taluqs	1,000	600	1,000	595
Total Communications, Local	28,87,000	28,04,600	29,22,000	28,79,656
Miscellaneous Public Improvements, Provincial.				
Original Works	3,02,000	19,000	1,000	37,900
Repairs	1,000	1,000	1,000	100
Total Miscellaneous Public Improvements, Provincial	3,03,000	20,000	2,000	38,000
Miscellaneous Public Improvements, Local.				
Original Works—Local Fund Act V of 1884	65,800	62,800	42,000	64,239
Irrigation Cess Fund	200	200		215
Repairs—Local Fund Act V of 1884	1,15,000	1,15,000	1,15,000	1,14,804
Irrigation Cess Fund	12,000	10,000	12,000	8,363
Total Miscellaneous Public Improvements, Local	1,93,000	1,88,000	1,69,000	1,87,621
Establishment, Local.				
Local Fund Act V of 1884	5,75,000	5,70,000	5,50,000	5,68,380
Canal and Ferry Fund	7,000	5,000	10,000	6,226
Road Fund, Bhadrachellam and Rekapalli Taluqs	...	100	...	...
Irrigation Cess Fund	18,000	16,300	16,000	18,136
Total Establishment, Local	6,00,000	5,91,400	5,86,000	5,92,742
Tools and Plant, Local— Local Fund Act V of 1884	30,000	30,000	30,000	26,948
Total Provincial Sub-Heads	3,89,000	1,38,000	1,27,000	1,77,008
Total Local Sub-Heads	38,90,000	37,84,000	38,87,000	38,66,682
Total In charge of Civil Officers	42,79,000	39,22,000	40,14,000	40,43,780

MADRAS.

APPENDIX TO THE BUDGET ESTIMATE FOR 1890-91.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty Establishments, the details of which as far as available are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3. LAND REVENUE—		
Charges of District Administration—		
General Establishment—		
Assistant Collectors passed (a)	16	...
Amin Devi Coir Establishment	18	South Canara.
Local Fund Establishments in Collectors' Offices (a)	18	Ditto.
Hospital Charges (a)	18	...
Survey and Settlement—		
Revenue Survey, Controlling Office	19	Madras.
Revenue Settlement, Controlling Office	20	Madras.
Land Records and Agriculture	21	Madras.
Inam Commissioner (b)	22	Madras.
5. SALT—		
Salaries, Establishments and Contingencies		
Establishment for salt Tests (a)	23	...
Purely Abkari Establishment (a)	23	...
6. STAMPS—		
Superintendence	25	Ditto.
Charges for the Sale of General Stamps	25	Ditto.
9. CUSTOMS—		
Sea Customs—		
Madras Port	26	Ditto.
10. ASSESSED TAXES—		
Collection of Income Tax—		
Establishments (a)	27	Ditto.
12. REGISTRATION—		
Superintendence	30	Ditto.
15. POST OFFICE—		
District Post Establishments (a)	31	...
18. GENERAL ADMINISTRATION—		
Civil Offices of Account and Audit	32	Madras.
Currency Department	33	Madras.
Staff and Household of Governor	33	Madras.
Executive Council	34	Madras.
Legislative Council	34	Madras.
Civil Secretariats	34	Madras.
Military Secretariat	36	Madras.
Board of Revenue, Financial Commissioners and Establishments	36	Madras.
General Establishment of Local Funds (a)	32	...
19A. LAW AND JUSTICE—Courts of Law—		
High Court	38	Madras.
Law Officers	40	Madras.
Presidency Magistrates' Court	40	Madras.
Courts of Small Causes	43	Madras.
Criminal Courts—		
Process Service Establishment (a)	44	...
19B. LAW AND JUSTICE—Jails—		
Jails—		
Superintendence	46	Ditto.
Presidency Jails	46—48	Ditto.
20. POLICE—		
Presidency Police (b)	49	Ditto.
Superintendence (Inspector General and Establishment)	51	Ditto.
Village Police (a)	49	...
Railway Police	54	...
Cattle Pounds (a)	55	...
21. MARINE—(No details in Estimate)	55	...

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
22. EDUCATION—		
Direction	55	Madras.
Inspection—Local (a)	57	Madras.
Government Colleges, Professional—		
Law College	58	Madras.
Engineering College	59	Madras.
Teacher's College	60	Chingleput.
College of Agriculture	60	Ditto.
Government Schools—General—		
Secondary Schools for Boys and Girls—Local (a)	62	...
Primary Schools for Boys and Girls—Local (a)	63	...
Government Schools—Special—		
Training Schools—Local (a)	65	...
School of Arts	66	Madras.
Other Special Schools—(a)		
Carpentry Class, Rajahmundry	67	Godavari.
Drawing Class	67	Kumbakonum.
Technical Classes, Teachers' College	67	...
Reformatory School	67	Chingleput.
Hobart Girls' Industrial School	67	...
24. MEDICAL—		
Medical Establishment—		
Superintendence	70	Madras.
Reserved Medical Subordinates (b)	71	Ditto.
Hospitals & Dispensaries—		
Presidency Hospitals and Dispensaries	71	Ditto.
Mofussil Hospitals and Dispensaries, Local (a)	72	...
Other Charges—		
Establishment at the Examiner of Medical Accounts' Office (a)	73	...
Sanitation and Vaccination—Provincial—		
Engineering Department	73	Madras.
Sanitation and Vaccination—Local (a)	74	...
Medical School and College—Medical College	74	Madras.
Chemical Examiner	76	Madras.
25. POLITICAL—		
Political Agent, Travancore	77	Travancore.
26. SCIENTIFIC AND OTHER MINOR DEPARTMENTS—		
Provincial Museums	78	Madras.
Public Observatories	79	Madras.
Botanical and other Public Gardens	80	Nilgiris.
Emigration—		
Emigration to British Colonies	81	As noted in Estimate.
Ditto to French ditto	81	As noted in Estimate.
Provincial Statistics (a)	82	...
Examinations—Uncovenanted Civil Service Examinations	82	...
30. STATIONERY AND PRINTING—		
Stationery Office at the Presidency	86	Madras.
Government Presses—		
Secretariat Press	86	Madras.
32. MISCELLANEOUS—		
Petty Establishments (Provincial and Local) (a)	87	...
45. CIVIL WORKS—		
In charge of Civil Officers—		
Establishments (a)	88	...

(a) Numerical strength of these Establishments is not given in the Estimate.
(b) Ditto ditto is partly given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

3.—LAND REVENUE.

Reference Number.	DISTRICTS.	CHARGES OF DISTRICT ADMINISTRATION. General Establishments—Officers. Collectors and Magistrates.	Sub-Collectors and Principal Assistants.	Head Assistants and Special Assistants.	Senior Assistant Collectors.	Assistant Collectors.	Deputy Collectors.	General Establishments—Establishment. Clerks (200 and over).	Clerks (50 to 200)	Clerks (below 50).	Servants.	Sub-Divisional Establishments. Officers. Tahsildars & Deputy Tahsildars.	Establishment. Clerks (50 to 200).	Clerks (below 50).	Revenue Inspectors.	Servants.	Reference Number.
1	Ganjam	1	1	...	1		3	1	13	49	74	13	3	56	10	117	1
2	Vizagapatam	1	1	...	1		3	1	13	46	75	14	2	38	6	87	2
3	Godavari	1	1	2	...		3	1	13	56	79	22	10	120	35	289	3
4	Kistna	1	1	1	...		3	1	13	58	75	22	11	130	38	325	4
5	Nellore	1	1	1	...		3	1	13	58	76	17	9	105	29	259	5
6	Cuddapah	1	1	1	...		3	1	13	57	75	15	11	114	37	295	6
7	Anuntapur	1	...	1	...		2	1	11	50	65	11	7	74	23	193	7
8	Bellary	1	...	1	...		3	1	10	47	62	12	8	83	24	216	8
9	Kurnool	1	...	1	...		4	1	11	54	69	13	8	89	28	222	9
10	Madras	...	...	...	...		1	1	4	15	22	1	...	28	...	35	10
11	Chingleput	1	1	...	...		3	1	12	53	67	11	6	73	21	173	11
12	North Arcot	1	1	1	...		3	1	13	55	75	20	9	111	31	273	12
13	South Arcot	1	1	1	...		3	1	13	58	75	17	8	101	30	244	13
14	Tanjore	1	1	1	...		4	1	13	66	80	21	9	119	31	278	14
15	Trichinopoly	1	...	1	...		3	1	11	51	64	10	5	62	18	148	15
16	Madura	1	1	1	...		3	1	13	57	75	18	6	88	22	202	16
17	Tinnevelly	1	1	1	...		3	1	13	58	75	17	9	107	31	261	17
18	Coimbatore	1	1	1	...		3	1	13	51	75	17	10	117	34	282	18
19	Nilgiris	1	...	1	...		1	1	7	13	26	3	...	12	5	12	19
20	Salem	1	1	1	...		3	1	13	55	75	19	9	107	29	266	20
21	South Canara	1	...	1	...		3	1	10	44	57	10	5	62	15	145	21
22	Malabar	1	1	2	...		5	1	14	69	95	23	9	118	28	276	22
	TOTAL	21	15	20	2		65	22	259	1,120	1,511	326	154	1,914	525	4,598	

5.—SALT.

Reference Number.	DISTRICTS OR DIVISIONS.	Officers. Commissioner.	Deputy Commissioners.	Secretary and Asst. Secretary.	Assistant Commissioners.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Salt—Establishments. Commissioners' and Deputy and Asst. Commissioners' Establishments. Clerks (50 to 200).	Clerks (below 50).	Servants.	Circle and Factory Establishments. Clerks (below 50).	Servants.	Saltpetre Ameens.	Fish-curing Establt. Servants.	Reference Number.
1	Balasore	...	...	...	...	...	...	...	1	3	7	6		Details not available.	...	1
2	Chatrapur	...	...	...	...	...	...	...	1	3	7	8			7	2
3	Chicacole	...	...	...	...	...	...	...	1	4	7	18			12	3
4	Masulipatam	...	...	...	...	...	...	...	1	4	7	17			5	4
5	Nellore	...	...	...	...	...	...	...	1	3	7	11 (a)			6	5
6	Chingleput	...	...	...	...	...	...	...	1	4	7	24			7	6
7	Negapatam	...	...	...	...	...	...	...	1	4	7	20			9	7
8	Tinnevelly	...	...	...	...	...	...	...	1	4	7	18			12	8
9	North Arcot	...	...	...	...	...	...	...	1	2	7	9			...	9
10	Calicut	...	...	...	...	...	...	...	1	3	7	16			26	10
11	Central Office	...	...	2	Details not available.				17	29	29	...			...	11
12	Deputy Commissioner, Northern Division	...	1	...					2	2	10	...			...	12
13	Deputy Commissioner, Southern Division	...	1	...					2	2	10	...			...	13
14	Deputy Commissioner, Central Division	...	1	...					2	2	10	...			...	14
15	Madras	1	...	...	...	...	...	...	...	...	...	...			...	15
	TOTAL	1	3	2	10	60	86	348	33	69	129	147	...	41	84	

(a) Of which 1 on Rs. 50.

in each District, included in the Budget Estimate for 1890-91.

Parties.	3.—LAND REVENUE—*continued.* SURVEY AND SETTLEMENT.												
	Revenue Survey—Survey Parties.						Revenue Settlement—Settlement Parties.						
	Officers.			Establishment.			Officers.			Establishment.			
	Deputy Superintendents.	Assistant Superintendents.	Probationary Asst. Supdts.	Clerks (200 and over).	Surveyors & Clerks (below 200).	Servants.	Dep. Commissioners.	Special Asst. Commissioner.	Asst. Commissioners.	Clerks (200 and over).	Clerks (below 200).	Classifiers & Clerks (below 200).	Servants.
Party No. I	1	1	1	3	189	128	1	...	1	1	11	39	52
„ No. II	1	2	...	3	189	128	1	...	...	1	9	39	49
„ No. III	1	1	1	3	189	128	1	...	1	1	11	39	52
„ No. IV	1	1	...	3	189	128	...	...	...	...	...	...	...
„ No. V	1	1	1	3	189	128	1	...	...	1	9	39	49
„ No. VI	...	...	...	...	...	...	...	1	...	1	5	17	28
Total	5	6	3	15	945	640	4	1	2	5	45	173	230

Districts and Ports.	9.—CUSTOMS. SEA CUSTOMS.		
	Superintendents and Assistant Superintendents.	Clerks (below 50).	Servants.
Out Ports.			
Ganjam — Gopaulpur	1	3	9
Ganjam — Calingapatam	1	2	6
Ganjam — 3 Other Ports	3	...	8
Vizagapatam — Vizagapatam	1	2	5
Vizagapatam — Bimlipatam	1	2	7
Godavari — Coringa	1	6	14
Godavari — Narsapur	1	2	8
Godavari — Cocanada	1	1	4
Kistna — Masulipatam	1	2	7
Kistna — 2 Other Ports	2	...	4
Nellore — Kottapatam	1	1	8
Nellore — 3 Other Ports	3	...	5
South Arcot — Cuddalore	1	2	5
South Arcot — Porto Novo	1	2	4
Tanjore — Negapatam	1	3	8
Tanjore — 9 Other Ports	9	5	20
Madura — Pambam	1	2	5
Madura — 3 Other Ports	3	3	9
Tinnevelly — Tuticorin	1	3	8
Tinnevelly — 2 Other Ports	2	1	4
Carried over	36	42	148

Districts and Ports or Stations.	SEA CUSTOMS.		
	Superintendents and Assistant Superintendents.	Clerks (below 50).	Servants.
Out Ports—*contd.* Brought forward	36	42	148
South Canara — Mangalore	2	4	11
South Canara — Condapur	1	2	3
South Canara — 7 Other Ports	7	9	18
Malabar — Cannanore	1	3	10
Malabar — Tellicherry	2	2	10
Malabar — Calicut	2	4	14
Malabar — Ponnani	2	2	10
Malabar — 7 Other Ports	7	13	45
Total Sea Customs	60	81	269
LAND CUSTOMS.			
Godavari — 2 Stations	2	...	11
South Arcot — Pondicherry	1	2	2
South Arcot — Kondamangalam	1	1	2
South Arcot — 4 Other Stations	2	4	3
Tanjore — 7 Stations	7	1	9
Malabar — 4 Stations	4	...	...
Total Land Customs	17	8	27

Statement showing the numerical strength of the Sanctioned Establishments

CIRCLES AND DIVISIONS.	11.—FOREST. B.—ESTABLISHMENTS. Officers. Superior Officers, including Conservator.	Officers. Sub-Assistant Conservators.	Subordinate Forest and Depôt Establishment. Rangers.	Subordinate Forest and Depôt Establishment. Foresters, Guards and Native Doctors. (a)	Office Establishment. Clerks.	Office Establishment. Servants.
Northern Circle.						
Madras Conservator's Office, Northern Circle	1	...	1	3	6	6
Ganjam	1	...	3	19	3	9
Vizagapatam	1	...	1	17	2	7
Godavari	1	1	2	37	3	9
Kistna	1	1	2	50	3	11
Nellore	1	...	2	51	4	10
Cuddapah	1	1	4	69	4	14
Kurnool	1	1	3	35	3	14
Bellary	1	...	1	38	2	7
Anuntapur	1	...	1	41	2	7
Nilgiris	1	1	2	36	3	11
Forest Settlement Officer, Kurnool, Kistna, Nellore and Bellary	2	...	...	...	...	...
Total	13	(b) 5	22	396	35	105
Southern Circle.						
Madras Conservator's Office, Southern Circle	1	...	2	4	9	6
Forest Settlement Office, Salem, &c.	1	...	...	...	3	9
Forest Settlement Office, Chingleput, &c.	1	...	...	...	3	9
Chingleput	...	1	2	24	7	7
North Arcot	1	1	6	77	16	16
South Arcot	1	1	4	69	14	14
Salem	1	1	7	82	16	16
Trichinopoly	1	} 1	{ 3	33	} 11	11
Tanjore	...		{ 1	12		
Coimbatore (North)	1	...	3	46	11	10
Ditto (South)	1	1	4	48	14	14
Madura	1	1	3	48	11	11
Tinnevelly	1	1	3	50	10	10
Wynad and Palghat	1	...	2	28	7	6
Nilambur	1	...	2	28	7	6
S. Canara	1	1	3	36	10	10
Examiner's Office	1	...	...	...	...	...
Total	15	9	45	585	149	155
GRAND TOTAL	28	14	67	981	184	260

DISTRICTS.	12.—REGISTRATION. DISTRICT CHARGES. District Registrars.	Sub-Registrars.	Probationary Sub-Registrars.	Clerks (below 50).	Peons and Night Watchmen.
Ganjam	1	11	1	17	20
Vizagapatam	1	13	1	21	25
Godavari	1	19	1	50	34
Kistna	1	15	1	30	30
Nellore	1	14	1	24	26
Cuddapah	1	12	1	17	23
Anuntapur	...	8	...	10	14
Bellary	1	8	1	15	17
Kurnool	1	13	1	17	27
Madras	1	1	2	16	7
Chingleput	1	11	1	26	19
North Arcot	1	18	1	37	39
South Arcot	1	18	1	47	34
Tanjore	1	24	1	89	45
Trichinopoly	1	10	1	37	22
Madura	1	23	1	73	44
Tinnevelly	1	26	1	93	48
Coimbatore	1	21	1	49	41
Nilgiris	1	2	...	5	3
Salem	1	17	1	37	34
South Canara	1	14	1	35	30
Calicut	1	24	1	101	47
Tellicherry	1	13	1	59	27
Total	22	335	22	905	656

(a) In future Appendix Native Doctors should be separately shown.
(b) Exclusive of 1 yet unappropriated.

in each District, included in the Budget Estimate for 1890-91—continued.

Reference Number.	DISTRICTS.	19A.—LAW AND JUSTICE—COURTS OF LAW. CIVIL AND SESSIONS COURTS. Officers. District and Sessions Judges.	Subordinate Judges.	Munsiffs.	District and Sessions Judges—Establishments. General Establishments. Sheristadars.	Clerks (above 50).	Clerks (below 50).	Servants.	Process-Serving Establishment. Nazirs and Deputies.	Ameens and Peons.	Copyist Establishment. Superintendents, Examiners, and Copyists.	Servants.	Government Agent's Establishment. Clerks (above 50).	Clerks (below 50).	Servants.	Reference Number.
1	Ganjam	1	...	4	1	3	8	8	...	...	5	1	1	8	6	1
2	Vizagapatam	1	...	6	1	3	11	9	1	83	11	1	2	9	4	2
3	Godavari	1	2	7	1	3	13	8	...	...	7	1	...	...	...	3
4	Kistna	1	...	5	1	3	11	8	...	...	10	...	...	...	...	4
5	Nellore	1	...	4	1	3	9	8	...	...	11	1	...	...	...	5
6	Cuddapah	1	...	4	1	3	11	8	1	56	6	...	...	...	...	6
7	Anuntapur	...	1	2	...	...	...	...	...	...	...	...	...	...	...	7
8	Bellary	1	...	2	1	3	12	8	...	...	4	1	...	...	...	8
9	Kurnool	1	...	3	1	3	7	8	...	...	3	...	...	...	.	9
10	Chingleput	1	...	6	1	3	9	8	1	61	9	1	...	...	...	10
11	North Arcot	1	...	5	1	3	11	8	...	...	10	1	...	...	...	11
12	South Arcot	1	...	5	1	3	9	8	1	61	...	...	..	...	...	12
13	Tanjore	1	3	11	1	3	13	8	1	107	27	1	...	...	...	13
14	Trichinopoly	1	...	4	1	3	9	9	1	124	10	...	...	...	...	14
15	Madura	1	2	6	1	3	14	8	1	166	38	1	...	...	...	15
16	Tinnevelly	1	1	5	1	3	12	8	1	87	18	1	...	...	...	16
17	Coimbatore	1	1	3	1	3	11	8	...	...	13	1	...	...	...	17
18	Salem	1	...	4	1	3	12	8	1	71	8	...	...	...	...	18
19	South Canara	1	1	4	1	3	9	9	1	75	15	1	...	...	...	19
20	North Malabar	1	1	6	1	3	13	8	2	226	26	1	...	...	...	20
	South Malabar	1	2	12	1	3	14	9			28	1				
	TOTAL	20	14	108	20	60	218	164	12	1,117	259	14	3	17	10	

Reference Number.	DISTRICTS.	19A.—LAW AND JUSTICE—COURTS OF LAW—*continued*. CIVIL AND SESSIONS COURTS—*continued*. Subordinate Judges' Estabts. General Establishment. Sheristadars and Clerks (50 to 100).	Clerks (below 50).	Servants.	Process-Serving Estabt. Nazirs and Deputies.	Ameens and Peons.	Copyist Estabt. Superintendents, Copyists, &c.	Munsiffs' Establishments. General Establishment. Clerks (50 to 100).	Clerks (below 50).	Servants.	Process-Serving Estabt. Nazirs and Deputies.	Ameens and Peons.	Copyist Estabt. Superintendents, Copyists, &c.	Servants.	Revenue Courts. Process-Serving Estabt. Nazirs and Peons.	CRIMINAL COURTS. General and Hill Tract Agency Establishments. (c) Cantonment Magistrates' Allowances and Special Asst. Agents.	Sub-Magistrates and Town Munsiff.	Clerks (below 200).	Servants.	Medical Subordinates.	Reference Number.
1	Ganjam	...	...	...	...	...	...	2	27	16	4	186	12	..	7	1(b)	3	12	28	2	1
2	Vizagapatam	...	...	...	...	...	...	4	36	24	5	200	15	...	8	1(b)	9	22	43	1	2
3	Godavari	4	16	10	...	...	9	4	48	28	7	522	24	...	...	...	...	4	3	...	3
4	Kistna	...	...	...	...	...	...	3	34	20	5	276	13	...	...	...	...	...	...	...	4
5	Nellore	...	...	...	...	...	...	2	29	16	3	223	5	.	1	...	...	...	...	...	5
6	Cuddapah	...	...	...	...	...	...	2	27	16	3	140	6	...	...	...	...	...	.	...	6
7	Anuntapur	2	8	5	...	13	3	2	12	8	2	125	6	...	...	...	...	...	...	...	7
8	Bellary	...	...	...	...	...	...	1	14	8	2	131	6	...	...	...	...	...	.	...	8
9	Kurnool	...	...	...	...	...	...	2	19	12	3	130	4	...	...	...	...	...	..	...	9
10	North Arcot	...	...	...	...	...	...	3	34	20	5	276	15	...	3	...	...	...	..	...	10
11	South Arcot	...	...	...	...	...	...	3	31	20	4	182	27	1	1	...	...	1	1	...	11
12	Tanjore	6	25	15	2	234	23(a)	6	76	44	7	365	47	...	10	...	...	...	...	...	12
13	Trichinopoly	...	...	...	...	...	...	2	26	16	2	111	23	1	1	...	...	1	...	...	13
14	Madura	4	14	10	...	...	...	3	34	20	3	277	20	...	25	...	...	...	...	...	14
15	Tinnevelly	2	7	5	...	...	...	3	34	20	4	315	30	...	25	...	...	...	...	..	15
16	Coimbatore	3	4	5	1	13	3	2	34	17	5	196	21	1	...	...	...	...	...	...	16
17	Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	17
18	Salem	...	...	...	...	...	...	2	30	16	3	125	14	...	4	...	...	...	.	...	18
19	South Canara	2	9	5	...	...	...	3	37	24	5	206	22	..	4	...	...	...	...	...	19
20	North Malabar	2	9	5	1	111	...	4	39	24	14	722	28	...	...	...	...	...	...	...	20
21	South Malabar	4	16	10			7	7	84	49			65	...	...	..	...	...	...	...	21
22	Chingleput	...	...	...	...	...	...	2	20	12	2	88	8	...	...	...		...	...	.	22
23	Poonamallee	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	2	...	23
24	St. Thomas' Mount and Palavaram	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	3	4	...	24
	TOTAL	29	108	70	4	371	4	62	725	430	88	4,796	411	3	89	4	12	44	82	3	

(a) Includes 1 Servant.
(b) Special Assistant Agent.
(c) Exclusive of Process Service Establishment the details of which should be shown in future appendix.

Statement showing the numerical strength of the Sanctioned Establishments

19B.—LAW AND JUSTICE—JAILS.

Reference Number.	DISTRICTS.	Central Jails. Officers. Superintendents.	Central Jails. Officers. Jailors.	Central Jails. Officers. Deputy Jailors.	Central Jails. Clerical Establishment. Clerks (below 200).	Central Jails. Warder Establishment. Warders.	Central Jails. Menial and other Establishments. Matrons.	Central Jails. Hospital Charges. Hospital Assistants.	District Jails. Officers. Superintendents.	District Jails. Officers. Jailors.	District Jails. Officers. Deputy Jailors.	District Jails. Clerical Establishment. Clerks (below 200).	District Jails. Warder Establishment. Warders.	District Jails. Menial and other Establishments. Other Establishments.	District Jails. Hospital Charges. Hospital Assistants.
1	Anuntapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	Bellary	...	...	...	...	...	...	...	...	1	1	2	50	1(a)	1
3	Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	Coimbatore	1	1	1	2	83	1	2	...	...	...	...	...	...	...
5	Cuddapah	...	...	...	...	...	...	...	...	1	1	1	17	...	1
6	Ganjam	...	...	...	...	...	...	...	...	2	2	2	39	...	1
7	Godavari	1	1	1	2	99	1	2	...	...	...	...	...	...	...
8	Kistna	...	...	...	...	...	...	...	...	1	1	1	18	..	1
9	Kurnool	...	...	...	...	...	...	...	...	1	1	1	16	...	1
10	Madura	...	...	...	...	...	...	...	...	1	1	1	36	...	1
11	Malabar	1	1	1	2	60	...	2	...	2	1	1	33	...	1
12	Nellore	...	...	...	...	...	...	...	...	1	1	1	18	...	1
13	Nilgiris (Ootacamund)	...	...	...	...	...	...	...	...	1	...	...	4	(b)1	...
14	North Arcot	1	1	1	2	106	1	2	...	...	...	...	...	...	...
15	Salem	1	1	1	2	55	1	2	...	...	...	...	...	...	...
16	South Arcot	...	...	...	...	...	...	...	...	1	1	1	30	...	1
17	South Canara	...	...	...	...	...	...	...	...	1	1	1	19	...	1
18	Tanjore	...	...	...	...	...	...	...	1	...	1	1	34	...	1
19	Tinnevelly	...	...	...	...	...	...	...	1	...	1	1	39	...	1
20	Trichinopoly	1	1	1	2	116	1	2	...	...	...	...	...	...	...
21	Vizagapatam	...	...	...	...	...	...	...	...	2	2	2	45	...	2
22	Jeypore (Vizag.)	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23	Bangalore	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	6	6	6	12	519	5	12	2	15	15	16	398	2	14

22.—EDUCA

Reference Number.	DISTRICTS.		INSPECTION—PROVINCIAL. Inspectors.	Assistant Inspectors.	Sub-Assistant Inspectors.	Hill Superintendents, Schools.	Inspectors' Establishment. Clerks (50 to 200).	Inspectors' Establishment. Clerks (below 50).	Inspectors' Establishment. Servants.	Assistant Inspectors' Establishment. Clerks (below 50.)	Assistant Inspectors' Establishment. Servants.	Sub-Asst. Inspectors' Establishment. Clerks (below 50).	Sub-Asst. Inspectors' Establishment. Servants.	Hill Schools Superintendent's Establishment. Clerk (below 50).	Hill Schools Superintendent's Establishment. Servants.	GOVERNMENT COL Principals and Head Masters.	Other Professors.	Assistant Professors and Lecturers. 200 and over.	Assistant Professors and Lecturers. Below 200.
1	Ganjam	Northern Circle	...	1	3	1	...	...	...	3	2	3	3	...	1	...	...	...	...
2	Vizagapatam		...		2	2	...	...	...			2	2	...	2	...	...	..	...
3	Godavari		1	1	4	1	1	3	2	3	2	4	4	...	1	1	...	3	6
4	Kistna		...	1	3	...	...	...	...	3	2	3	3	...	...	...	...	...	...
5	Kurnool		...		2	...	...	...	...			2	2	...	...	...	...	...	...
6	Nellore	Central Circle.	...	1	2	...	...	–	...	3	2	2	2	...	...	...	...	...	...
7	Madras		...		2	(e)1	...	...	...			2	2	...	1	1	7	3	5
8	Chingleput		...		2	...	...	...	...			2	2	...	...	...	...	...	...
9	Bellary		...	1	2	...	...	...	...	3	2	2	2	...	...	...	...	...	...
10	Anuntapur		1		2	...	1	3	2			2	2	...	...	...	...	...	...
11	Cuddapah		...		2	...	...	...	...			2	2	...	...	...	...	...	...
12	North Arcot		...	1	3	...	...	...	...	3	2	3	3	...	...	...	...	...	...
13	South Arcot		...		3	...	...	...	...			3	3	...	...	...	...	...	...
14	Coimbatore	Southern Circle.	...	1	4	...	...	...	...	3	2	4	4	...	...	...	...	...	...
15	Nilgiri		...			...	...	...	...										
16	Salem		...		3	...	...	...	...			3	3	...	...	...	...	...	...
17	Trichinopoly		1	1	2	...	1	3	2	3	2	2	2	...	...	...	...	...	...
18	Tanjore		...		3	...	...	...	...			3	3	...	...	1	...	4	5
19	Madura		...	1	3	...	...	...	...	3	2	3	3	...	...	...	...	...	...
20	Tinnevelly		...		3	...	...	...	...			3	3	...	...	...	...	...	...
21	Malabar	Western Circle.	...	...	3	...	...	4	3	...	...	4	3	...	...	1	...	...	...
22	South Canara		1	...	2	...						2	2	...	...	1	...	...	...
23	Girls' Schools (Madras)		(c)2	...	(d)5	...	2	4	4	...	...	7	5	...	...	...	...	...	...
	TOTAL		6	9	60	5	5	17	13	27	18	63	60	1(f)	5	5	7	10	16

(a) Executioner. (b) Allowance to Roman Catholic Priest.
(c) Inspectress. (d) Sub-Assistant to the Inspectress. (e) Mahomedan Inspecting School Master.
(f) Location not known.

in each District, included in the Budget Estimate for 1890-91—continued.

Lock-ups.			20.—POLICE.																			
			DISTRICT EXECUTIVE FORCE.																			
			District Police.										Other Police.									
Officers.	Warder Establishment.	Menial and other Establishments.	Officers.		Police Force.							Hospital Charges.		Subsidiary Jail Guards.		Treasury Guards.		Process Services.	Elephant Establt.		Special Police charged for to Parties concerned.		
					Inspectors.																		
Jailors.	Warders.	Sweepers and Tatics.	District Superintendents.	Assistant ditto.	Ch. & Spl. (300).	On 100 to 200.	On 40 to 75.	European Head Constables.	Head Constables.	Constables.	Servants.	Apothecaries and Hospital Assistants.	Servants.	Head Constables.	Constables.	Head Constables.	Constables.	Constables.	Head Constables.	Constables.	Head Constables.	Constables.	Reference Number.
...	...	1	1	...	...	5	6	...	56	380	35	...	2	...	...	8	51	8	...	...	...	...	1
...	...	...	1	...	...	7	8	2	84	491	54	1	2	1	4	9	51	9	...	...	1	3	2
2	2	5	1	...	...	7	6	1	64	448	36	...	2	1	12	9	47	11	...	...	1	2	3
...	...	15	1	2	1	9	136	2	124	778	75	2	6	...	...	14	85	23	...	...	...	7	4
...	...	...	1	1	...	10	12	...	107	772	83	...	3	2	6	13	79	16	...	...	...	...	5
...	3	16	1	2	...	11	8	...	120	898	58	3	13	...	3	6	37	16	5	5	...	5	6
...	4	3	1	1	...	11	9	2	116	851	88	1	5	2	12	10	69	21	2	2	...	3	7
1	5	6	1	1	...	7	11	3	113	766	70	1	6	1	45	13	71	16	...	...	...	3	8
...	5	6	1	1	...	10	11	1	100	687	87	1	2	1	6	9	58	15	...	...	...	...	9
...	14	4	1	1	1	9	14	4	124	854	109	...	3	...	...	8	46	24	...	...	1	7	10
...	...	1	1	3	...	11	15	8	137	1,029	83	1	4	...	...	15	92	44	...	...	1	15	11
...	8	5	1	1	...	9	10	...	110	741	94	...	5	3	15	10	61	16	...	...	1	3	12
...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
...	...	19	1	1	...	8	14	...	130	915	100	...	6	6	24	12	67	24	...	...	...	...	14
...	4	15	1	1	1	9	11	2	119	806	89	1	3	...	12	11	65	20	...	...	...	...	15
...	15	17	1	1	...	9	10	2	98	671	75	1	3	...	23	10	61	42	...	...	...	...	16
...	...	1	1	...	...	5	6	...	61	411	43	1	2	...	12	6	32	10	...	...	3	11	17
...	6	17	1	1	...	9	9	8	115	877	73	...	3	...	39	13	80	27	...	...	2	31	18
...	1	5	1	1	...	8	11	1	113	727	84	1	1	...	...	11	67	21	...	...	...	4	19
1	2	1	1	...	...	5	7	3	73	505	53	...	3	3	13	7	33	11	...	...	1	3	20
...	4	9	1	2	...	12	12	2	135	1,003	65	6	5	...	...	14	50	20	5	5	1	4	21
...	...	...	1	1	...	3	6	...	54	355	31	...	...	1	10	...	...	6	3	3	...	...	22
...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
4	76	146	(a) 22	21	3	174	209	41	(c) 2,153	14,965	1,485	20	83	21	236	208	1,202	400	15	15	12	101	

TION.

Leges—General.				Government Schools—General.												Government Schools—Special.							
				Secondary Schools—Provincial.								Primary Schools—Provincial.				Training Schools—Provincial.							
				For Boys.				For Girls.				For Boys.		For Girls.									
Masters and Teachers.		Establishment.														Masters.			Mistresses.				
50 to 200.	Below 50.	Clerks.	Servants.	Head Masters and Masters (50 to 200).	Masters (below 50).	Clerk.	Servants.	Head Masters (50 to 200).	Masters (below 50).	Clerks.	Servants.	Masters (below 50).	Servants.	Masters (below 50).	Servants.	Master (50 to 200).	Teachers (below 50).	Servants.	Superintendent.	Head & Assistant Mistresses.	Clerk.	Servants.	Reference Number.
...	...	...	...	...	...	...	...	...	...	...	...	56	...	18	7	1	1	1	...	...	...	.	1
...	...	...	...	...	8	...	2	...	...	...	...	31	3	10	4	...	1	...	...	...	...	...	2
...	4	1	7	...	4	...	2	...	8	...	2	26	14	2	2	...	...	...	...	...	...	...	3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5
...	...	...	...	...	...	...	...	...	31	...	12	...	...	5	2	...	...	...	...	...	...	...	6
4	4	2	30	5	7	1	4	1	4	...	9	10	2	...	...	...	2	2	1	7	1	6	7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	1	...	...	...	...	...	...	...	9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	3	...	...	...	...	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
...	...	...	...	...	...	...	...	...	10	...	5	...	...	...	...	...	...	...	...	1	...	...	12
...	...	...	...	...	...	...	...	...	23	...	7	...	...	6	3	...	...	...	...	...	...	...	13
...	...	...	...	...	...	...	...	...	3	...	2	...	...	2	1	...	...	...	...	2	...	1	14
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15
...	...	...	...	...	...	...	...	...	6	...	2	...	...	8	3	...	...	...	...	...	...	...	16
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17
2	1	2	10	...	...	...	...	1	8	...	4	...	...	...	...	...	...	...	...	...	...	...	18
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	19
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20
3	3	1	4	...	...	...	...	...	5	...	2	...	...	23	5	...	...	...	...	...	...	...	21
4	3	1	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
13	15	7	58	5	19	1	8	2	98	...	45	123	19	87	31	1	4	3	1	10	1	7	

(a) Excludes one sanctioned as Special Officer. (b) Includes 1 Sub-Inspector on Rs. 52. (c) Includes 1 Bugler.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	23.—ECCLESIASTICAL.										
		ECCLESIASTICAL ESTABLISHMENTS.										CEMETERY ESTABLISHMENT.
		CHURCH OF ENGLAND.						CHURCH OF SCOTLAND.				
		Officers.			Establishment.			Officers.	Establishment.			Subordinates in charge of Cemeteries.
		Bishop, Archdeacons, &c.	Chaplains and Junior Chaplains.	Missionaries, &c.	Organist, Verger and Beadle.	Clerks.	Servants.	Chaplains.	Procurator.	Clerks.	Servants.	Servants.
1	Madras	*4	8	†2	‡3	10	27	2	1	1	8	7
2	Bangalore	...	...	...	...	...	...	1	...	1	3	...
3	Ganjam	...	1	...	..	...	2	..	...	...	...	2
4	Vizagapatam	...	1	...	...	...	5	...	...	...	...	4
5	Godavari	...	1	...	...	...	3	...	...	...	...	4
6	Kistna	...	...	...	...	...	...	...	...	...	...	3
7	Nellore	...	...	1	...	...	1	...	...	...	...	2
8	Cuddapah	...	...	...	...	...	1	...	...	...	...	1
9	Anuntapur	...	...	...	...	...	...	...	...	...	...	1
10	Bellary	...	1	...	...	1	5	...	...	...	...	4
11	Kurnool	...	...	1	...	...	1	...	...	...	...	1
12	Chingleput	...	1	1	...	2	5	...	...	...	...	8
13	North Arcot	...	1	...	...	...	3	...	...	...	...	5
14	South Arcot	...	1	...	...	...	1	...	...	...	...	2
15	Tanjore	...	...	3	...	...	4	...	...	...	...	3
16	Trichinopoly	...	1	...	...	...	2	...	...	...	...	4
17	Madura	...	...	1	...	...	1	...	...	...	...	1
18	Tinnevelly	...	...	1	...	...	2	...	...	...	...	...
19	Coimbatore	...	1	1	...	...	1	...	...	...	...	1
20	Nilgiris	...	3	1	...	1	5	...	...	...	...	4
21	Salem	...	...	1	...	...	1	...	...	...	...	3
22	South Canara	...	...	...	...	...	1	...	...	...	...	1
23	Malabar	..	2	2	...	1	6	...	...	...	...	11
24	Maisur	...	4	1	...	2	11	...	...	...	...	13
25	Travancore	...	1	...	...	...	3	...	...	...	...	1
	TOTAL	4	(a)33	16	3	17	91	3	1	2	11	86

STATIONS.	24.—MEDICAL—*contd.*				
	SANITATION AND VACCINATION—PROVINCIAL.				
	GENERAL DEPARTMENT.				
	Officers.			Establishment.	
	Commissioner and Deputy Sanitary Commissioners.	Native Superintendents.	Vaccinators and Assistants.	Clerks and Draughtsmen (below 200).	Servants.
Sanitary and Vaccine Department, Madras	2	...	...	11(b)	6
Hill Tracts, Ganjam	...	1	7	...	...
" Vizagapatam	...	2	13	...	...
" Godavari	...	1	2	...	...
Bangalore	...	...	2	...	...
Secunderabad	...	...	2	...	...
TOTAL	2	4	26	11	6

DISTRICTS.	25.—POLITICAL				
	POLITICAL AGENTS.				
	OTHER AGENCIES.				
	Officers.	Establishment.			
	Paymaster and Assistant Paymaster.	Allowance to Treasurer, Kurnool Collectorate.	Clerks (50 to 200).	Clerks (below 50).	Servants.
Madras	2	...	...	3	7
Tanjore	...	...	1	3	3
Kurnool	...	1	...	...	...
South Arcot	...	...	1	...	...
North Arcot (Vellore)	...	...	...	...	1
TOTAL	2	1	2	6	11

* 1 Bishop, 1 Domestic Chaplain, 1 Archdeacon and 1 Secretary and Registrar.
† Including 1 Marriage Registrar.
‡ One of each.

(a) Inclusive of 6 Chaplains without permanent stations.
(b) Includes 1 clerk on 200 and over.

in each District, included in the Budget Estimate for 1890-91—continued.

24.—MEDICAL.

Reference Number.	DISTRICTS.	MEDICAL ESTABLISHMENT. District Medical Officers. Officers. Surgeons Major.	Surgeons.	Asst. Surgeons.	Apothecaries and Assistant Apothecaries.	Hospl. Assistants.	Establishment. Servants.	LUNATIC ASYLUM—PROVINCIAL. Officers. Superintendent.	Allowances to Superintendents.	Apothecaries.	Establishment. Compounder and Dresser.	Warders & Servants (including temporary).
1	Madras	4	1	...	2	3	...	1	...	2	...	106
2	Anuntapur	1	...	1	...	...	...	...	...	...	...	...
3	Ganjam	1	...	1	3	2	2	...	...	...	...	...
4	Vizagapatam	1	...	1	...	...	...	...	1	...	1	12
5	Godavari	...	2	1	...	...	...	...	...	...	...	...
6	Kistna	1	1	1	...	...	...	...	...	...	...	...
7	Nellore	1	...	1	...	...	...	...	...	...	...	...
8	Chingleput	1	...	2	...	...	...	...	...	...	...	...
9	North Arcot	2	...	1	...	...	...	...	...	...	...	...
10	South Arcot	1	...	1	...	...	...	...	...	...	...	...
11	Cuddapah	1	...	1	...	...	...	...	...	...	...	...
12	Bellary	1	...	1	...	...	...	...	...	...	...	...
13	Kurnool	1	...	1	...	...	...	...	...	...	...	...
14	Tanjore	1	1	1	1	...	...	...	...	...	...	...
15	Trichinopoly	1	...	1	...	...	...	...	...	...	...	...
16	Madura	1	...	1	1	...	...	...	...	...	...	...
17	Tinnevelly	1	...	1	...	...	...	...	...	...	...	...
18	Coimbatore	1	...	1	...	...	...	...	...	...	...	...
19	Nilgiris	3	...	...	4	...	...	...	...	...	...	...
20	Salem	1	...	1	...	1	...	...	...	...	...	...
21	South Canara	1	...	1	...	...	1	...	...	...	...	...
22	Malabar	2	2	1	...	...	...	...	1	...	1	31
	TOTAL	28	7	21	11	6	3	1	2	2	2	149

STATIONS.	HOSPITALS AND DISPENSARIES. Mofussil Hospitals & Dispensaries—Provl. Officers. Apothecaries and Hospl. Assistants.	Establishment. Servants.
Nilgiris	3	2
Paliport Lazeretto	1	6
Saint Thomas' Mount	...	5
Bhadrachellam Dispensary.	1	5
Rayaghada Dispensary.	1	4
Udaiagiri Hospital	1	2
Bussemkatak Dispy.	1	4
Jeypore	1	3
Nowrangapore Dispy.	1	4
TOTAL	10	35

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

STATIONS.	CINCHONA PLANTATIONS. Officers. Government Botanist and Quinologist.	Establishment. Manager.	Clerks.	Store-keepers.	Overseers.	Peons.	Laboratory Assistant.
DIRECTOR'S OFFICE.							
Nilgiris	2	1	1	1	...	1	1
Dodabetta	...	...	...	1	2	...	...
Naduvatam	...	...	1	1	2	...	...
Pykara	...	...	...	1	2	...	...
TOTAL	2	1	2	4	6	1	1

DISTRICTS.	VETERINARY CHARGES. Prevention of Cattle Disease. Officers. Local Inspectors.(a)	Establishment.
Ganjam	1	...
Vizagapatam	1	...
Godavari	1	...
Kistna	1	...
Nellore	1	...
Cuddapah	1	...
Anuntapur	1	...
Bellary	1	...
Kurnool	1	...
Chingleput	1	...
Madras	...	(b) 5
North Arcot	1	...
South Arcot	1	...
Tanjore	1	...
Trichinopoly	1	...
Madura	1	...
Tinnevelly	1	...
Coimbatore	1	...
Nilgiris	1	...
Salem	1	...
South Canara	1	...
Malabar	1	...
TOTAL	21	(b) 5

30.—STATIONERY AND PRINTING.

DISTRICTS.	GOVERNMENT PRESSES. Collectorate Presses. Establishment. Compositors.	Apprentices.	Pressmen.	Ballmen.	Wheelers.
Ganjam	6	2	2	2	...
Vizagapatam	5	2	2	2	...
Godavari	6	2	2	2	...
Kistna	6	2	4	2	...
Nellore	7	2	2	2	...
Cuddapah	6	2	2	2	1
Anuntapur	6	2	2	2	1
Bellary	7	2	3	3	...
Kurnool	6	2	2	2	...
Chingleput	6	2	2	2	...
Madras	...	...	...	...	...
North Arcot	8	2	2	2	...
South Arcot	6	2	2	2	...
Tanjore	10	2	3	3	2
Trichinopoly	6	2	2	2	...
Madura	6	2	2	2	1
Tinnevelly	6	2	2	2	...
Coimbatore	5	2	2	2	1
Nilgiris	...	...	...	...	...
Salem	6	2	2	2	...
South Canara	7	2	2	2	1
Malabar	7	2	2	2	2
TOTAL	128	40	44	42	9

(a) Exclusive of 1 Inspector, 1 Deputy Inspector and 1 Sub-Assistant Director of Agriculture who are not attached to any particular locality.
(b) 1 Clerk, 3 Servants, and 1 Compounder.

GOVERNMENT OF BOMBAY.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1890-91.

Government of India Central Printing Office.—No. 659 C. G.—25 6-90.—100.

CIVIL BUDGET ESTIMATE

General Abstract of

	Reference to Detailed Estimate.	Budget, 1890-91.				Revised, 1889-90.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
REVENUE & RECEIPTS.	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL HEADS.										
I.—Land Revenue	6	1,80,28,000	2,45,19,000	1,74,000	4,27,21,000	1,67,43,000	2,62,35,000	1,74,000	4,31,52,000	1
II.—Opium	7	1,95,00,000	...	...	1,95,00,000	1,85,00,000	...	...	1,85,00,000	2
III.—Salt	7	2,04,63,000	37,000	...	2,05,00,000	2,05,52,000	48,000	...	2,06,00,000	3
IV.—Stamps	8	13,00,000	39,00,000	...	52,00,000	13,00,000	39,00,000	...	52,00,000	4
V.—Excise	9	74,25,000	24,75,000	...	99,00,000	75,38,000	25,12,000	...	1,00,50,000	5
VI.—Provl. Rates	11	...	...	28,60,000	28,60,000	...	...	28,30,000	28,30,000	6
VII.—Customs	12	33,58,000	42,000	...	34,00,000	30,92,000	48,000	...	31,40,000	7
VIII.—Assessed Taxes	12	17,78,000	16,22,000	...	34,00,000	17,79,000	16,41,000	...	34,20,000	8
IX.—Forest	13	17,19,000	17,20,000	...	34,39,000	15,89,000	15,90,000	...	31,79,000	9
X.—Registration	14	2,38,000	2,37,000	...	4,75,000	2,43,000	2,42,000	...	4,85,000	10
XI.—Tributes from Native States	15	12,06,000	...	...	12,06,000	12,80,000	...	...	12,80,000	11
XII.—Interest	16	18,81,000	2,32,000	9,000	21,22,000	18,88,000	2,05,000	9,000	21,02,000	12
XIII.—Post Office	17	...	2,000	...	2,000	...	2,000	...	2,000	13
XV.—Mint	17	14,40,000	...	...	14,40,000	16,70,000	...	...	16,70,000	14
XVIA.—Law & Justice—Courts of Law	18	...	3,80,000	...	3,80,000	...	4,04,000	...	4,04,000	15
XVIB.—Law & Justice—Jails	18	...	2,09,000	...	2,09,000	...	1,96,000	...	1,96,000	16
XVII.—Police	18	...	3,16,000	2,84,000	6,00,000	...	3,35,000	2,80,000	6,15,000	17
XVIII.—Marine	20	...	56,000	...	56,000	...	61,000	...	61,000	18
XIX.—Education	20	...	2,74,000	3,34,000	6,08,000	...	2,85,000	3,12,000	5,97,000	19
XX.—Medical	21	...	1,14,000	...	1,14,000	...	1,15,000	...	1,15,000	20
XXI.—Scientific and other Minor Departments	21	...	37,000	15,000	52,000	...	49,000	13,000	62,000	21
XXII.—Receipts in aid of Superannuation, &c.	22	2,11,000	2,17,000	...	4,28,000	2,28,000	2,02,000	...	4,30,000	22
XXIII.—Stationery and Printing	22	15,000	55,000	...	70,000	14,000	49,000	...	63,000	23
XXV.—Miscellaneous	23	2,61,000	57,000	90,000	4,08,000	6,38,000	50,000	90,000	7,78,000	24
XXIX.—Irrgn.—Major Works.—Portion of Land Revenue due to Irrgn.	24	9,53,000	...	...	9,53,000	8,94,000	...	...	8,94,000	25
XXXII.—Civil Works	24	...	5,000	4,34,000	4,39,000	...	5,000	4,49,000	4,54,000	26
Total Civil Heads		7,97,76,000	3,65,06,000	42,00,000	12,04,82,000	7,79,48,000	3,81,74,000	41,57,000	12,02,79,000	27
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
VIII.—Assessed Taxes		...	...	...	...	...	...	...	...	28
XIII.—Post Office		...	...	...	...	...	...	...	...	29
XIV.—Telegraph		...	3,000	...	3,000	...	4,000	...	4,000	30
XXVI.—State Rys. (Gross Receipts)		51,00,000	...	...	51,00,000	43,99,000	...	...	43,99,000	31
XXIX.—Irrgn.—Major Works: Direct Receipts		4,51,000	...	...	4,51,000	4,50,000	...	...	4,50,000	32
XXX.—Irrgn.—Minor Works & Navigation		1,86,000	...	...	1,86,000	1,76,000	...	...	1,76,000	33
XXXI.—Military Works		83,000	...	...	83,000	1,08,000	...	...	1,08,000	34
XXXII.—Civil Works		...	7,80,000	...	7,80,000	...	7,75,000	...	7,75,000	35
XXXIII.—Army: Effective		14,90,000	...	...	14,90,000	14,37,000	...	...	14,37,000	36
" Non-Effective		1,10,000	...	...	1,10,000	1,05,000	...	...	1,05,000	37
Total Departmental Heads		74,20,000	7,83,000	...	82,03,000	66,75,000	7,79,000	...	74,54,000	38
TOTAL REVE. & RECEIPTS		8,71,96,000	3,72,89,000	42,00,000	12,86,85,000	8,46,23,000	3,89,53,000	41,57,000	12,77,33,000	39

(a) These totals do not include departmental figures under Assessed Taxes and Post

Net Increase of Revenue and Receipts

FOR THE YEAR 1890-91.

REVENUE AND RECEIPTS.

No. of Item.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,77,60,000	2,46,10,000	1,53,000	4,25,23,000	1,63,15,593	2,65,25,873	1,48,266	4,29,89,732	...	4,31,000
2	1,95,30,000	...	...	1,95,30,000	1,96,85,153	...	...	1,96,85,153	10,00,000	...
3	1,90,45,000	30,000	...	1,90,75,000	1,85,72,515	38,801	...	1,86,11,316	...	1,00,000
4	12,50,000	37,50,000	...	50,00,000	12,49,298	37,47,894	...	49,97,192	...	...
5	74,25,000	24,75,000	...	99,00,000	73,68,129	24,56,043	...	98,24,172	...	1,50,000
6	...	...	29,00,000	29,00,000	...	...	28,36,446	28,36,446	30,000	...
7	28,55,000	45,000	...	29,00,000	28,81,792	40,842	...	29,22,634	2,60,000	...
8	17,53,000	15,94,000	...	33,47,000	17,73,861	15,98,207	...	33,72,068	...	20,000
9	15,04,000	15,04,000	...	30,08,000	14,25,095	14,25,095	...	28,50,190	2,60,000	...
10	2,38,000	2,37,000	...	4,75,000	2,37,382	2,37,383	...	4,74,765	...	10,000
11	12,14,000	...	...	12,14,000	12,30,003	...	...	12,30,003	...	74,000
12	18,91,000	2,13,000	9,000	21,13,000	18,35,528	2,10,719	9,021	20,55,268	20,000	...
13	...	2,000	...	2,000	...	1,200	...	1,200	...	...
14	13,36,000	...	...	13,36,000	14,35,240	...	...	14,35,240	...	2,30,000
15	...	3,45,000	...	3,45,000	...	3,45,151	...	3,45,151	...	24,000
16	...	2,10,000	...	2,10,000	...	2,02,151	...	2,02,151	13,000	...
17	...	2,90,000	2,71,000	5,61,000	...	3,14,945	2,78,878	5,93,823	...	15,000
18	...	55,000	...	55,000	...	55,319	...	55,319	...	5,000
19	...	2,54,000	4,12,000	6,66,000	...	2,71,148	3,86,470	6,57,618	11,000	...
20	...	94,000	...	94,000	...	1,02,004	31	1,02,035	...	1,000
21	...	41,000	11,000	52,000	...	45,245	11,297	56,542	...	10,000
22	2,50,000	2,06,000	...	4,56,000	2,57,953	2,01,724	...	4,59,677	...	2,000
23	12,000	58,000	...	70,000	13,437	64,354	...	77,791	7,000	...
24	2,35,000	58,000	90,000	3,83,000	3,42,258	75,445	1,26,081	5,43,784	...	3,70,000
25	7,62,000	...	...	7,62,000	7,73,702	...	...	7,73,702	59,000	...
26	...	8,000	4,28,000	4,36,000	...	4,609	4,35,766	4,40,375	...	15,000
27	7,70,60,000	3,60,79,000	42,74,000	11,74,13,000	7,53,96,939	3,79,64,152	42,32,256	11,75,93,347	16,60,000	14,57,000
28	...	...	...	...	*1,65,613*	...	...	*1,65,613*	...	...
29	...	...	...	...	*22,86,348*	...	...	*22,86,348*	...	...
30	...	4,000	...	4,000	...	3,410	...	3,410	...	1,000
31	46,52,000	...	...	46,52,000	42,53,510	...	...	42,53,510	7,01,000	...
32	4,07,000	...	...	4,07,000	4,48,400	...	...	4,48,400	1,000	...
33	1,63,000	...	...	1,63,000	1,62,817	...	...	1,62,817	10,000	...
34	77,000	...	...	77,000	93,538	...	...	93,538	...	25,000
35	...	7,42,000	...	7,42,000	...	7,75,904	...	7,75,904	5,000	...
36	15,26,000	...	...	15,26,000	13,48,788	...	...	13,48,788	53,000	...
37	1,05,000	...	...	1,05,000	1,17,128	...	...	1,17,128	5,000	...
38	69,30,000	7,46,000	...	76,76,000	(a)64,24,181	7,79,314	...	(a)72,03,495	7,75,000	26,000
									24,35,000	14,83,000
39	8,39,90,000	3,68,25,000	42,74,000	12,50,89,000	8,18,21,120	3,87,43,466	42,32,256	12,47,96,842	9,52,000	

Office which are shown in the Estimates under "India, General."
in 1890-91, Rs. 9,52,000.

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1890-91.				Revised, 1889-90.				No of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks.	25	5,58,000	1,67,000	8,000	7,33,000	6,06,000	1,76,000	8,000	7,90,000	1
2.—Assignments and Compensations	25	9,43,000	91,20,000	...	1,00,63,000	9,82,000	94,24,000	...	1,04,06,000	2
3.—Land Revenue	28	...	65,49,000	2,39,000	67,88,000	...	64,70,000	2,30,000	67,00,000	3
4.—Opium	37	26,000	...	...	26,000	26,000	...	...	26,000	4
5.—Salt	38	14,52,000	..	...	14,52,000	13,40,000	...	...	13,40,000	5
6.—Stamps	44	55,000	1,63,000	...	2,18,000	54,000	1,61,000	...	2,15,000	6
7.—Excise	46	2,63,000	87,000	...	3,50,000	2,54,000	84,000	...	3,38,000	7
8.—Provincial Rates	49	...	...	49,000	49,000	...	...	52,000	52,000	8
9.—Customs	49	5,00,000	...	...	5,00,000	4,87,000	...	...	4,87,000	9
10.—Assessed Taxes	54	26,000	26,000	...	52,000	25,000	25,000	...	50,000	10
11.—Forest	55	10,15,000	10,15,000	...	20,30,000	9,60,000	9,60,000	...	19,20,000	11
12.—Registration	60	1,43,000	1,44,000	...	2,87,000	1,42,000	1,43,000	...	2,85,000	12
13.—Interest on Ordy. Debt	61	...	1,55,000	...	1,55,000	4,000	1,33,000	...	1,37,000	13
14.—Interest on other Obligations	61	4,32,000	...	15,000	4,47,000	4,29,000	...	15,000	4,44,000	14
15.—Post Office	62	...	1,06,000	...	1,06,000	...	1,07,000	...	1,07,000	15
17.—Mint	63	5,08,000	...	...	5,08,000	5,40,000	...	...	5,40,000	16
18.—General Administration	64	3,96,000	13,43,000	50,000	17,89,000	3,82,000	13,16,000	50,000	17,48,000	17
19A.—Law and Justice—Courts of Law	73	..	43,95,000	...	43,95,000	...	43,23,000	...	43,23,000	18
19B.—Law and Justice—Jails	85	...	6,45,000	...	6,45,000	...	6,45,000	...	6,45,000	19
20.—Police	90	39,000	53,13,000	1,35,000	54,87,000	39,000	51,29,000	1,32,000	53,00,000	20
21.—Marine	104	...	42,000	...	42,000	...	49,000	...	49,000	21
22.—Education	106	...	17,45,000	16,39,000	33,84,000	...	15,39,000	14,64,000	30,03,000	22
23.—Ecclesiastical	116	3,14,000	...	...	3,14,000	3,02,000	...	...	3,02,000	23
24.—Medical	117	...	13,31,000	1,97,000	15,28,000	..	12,34,000	1,69,000	14,03,000	24
25.—Political	128	4,77,000	3,99,000	...	8,76,000	4,30,000	3,63,000	...	7,93,000	25
26.—Scientific and other Minor Departments	140	78,000	1,71,000	56,000	3,05,000	8,000	1,55,000	49,000	2,12,000	26
27.—Territorial and Political Pensions	146	8,79,000	...	...	8,79,000	9,80,000	...	...	9,80,000	27
28.—Civil Furlough and Absentee Allowances	149	6,000	...	...	6,000	6,000	...	...	6,000	28
29.—Superannuation Allowances and Pensions	149	61,000	14,92,000	1,000	15,54,000	62,000	14,51,000	1,000	15,14,000	29
30.—Stationery and Printing	150	3,55,000	6,03,000	9,000	9,67,000	3,00,000	5,75,000	4,000	8,79,000	30
32.—Miscellaneous	153	29,000	2,27,000	64,000	3,20,000	68,000	1,68,000	64,000	3,00,000	31
45.—Civil Works	156	...	21,000	15,50,000	15,71,000	...	21,000	12,80,000	13,01,000	32
		85,55,000	3,52,59,000	40,12,000	4,78,26,000	84,26,000	3,46,51,000	35,18,000	4,65,95,000	33
Add—Provincial and Local Surpluses		...	...	...	...	...	2,57,000	51,000	3,08,000	34
Deduct—Provincial and Local Deficits		...	*27,47,000*	*2,51,000*	*29,98,000*	...	...	...	...	35
Total Civil Heads		85,55,000	3,25,12,000	37,61,000	4,48,28,000	84,26,000	3,49,08,000	35,69,000	4,69,03,000	36
DEPARTMENTAL HEADS.										
For Details, see separate Estimates.										
15.—Post Office		...	...	...	...	...	...	...	...	37
16.—Telegraph		...	4,000	...	4,000	...	4,000	...	4,000	38
35.—Protective Works—Irrigation		2,49,000	...	...	2,49,000	3,18,000	...	...	3,18,000	39
38.—State Railways: Working Expenses		35,50,000	...	...	35,50,000	31,25,000	...	...	31,25,000	40
Interest on Capital deposited by Companies		...	...	...	...	...	...	...	...	41
39.—Guaranteed Companies: Surplus Profits, &c.		2,60,000	...	...	2,60,000	2,39,000	...	...	2,39,000	42
41.—Miscellaneous Railway Expenditure		...	...	...	...	54,000	...	...	54,000	43
42.—Irrigation—Major Works: Working Expenses		3,46,000	...	...	3,46,000	3,42,000	...	...	3,42,000	44
43.—Irrigation—Minor Works and Navigation		19,31,000	...	...	19,31,000	21,37,000	...	...	21,37,000	45
44.—Military Works		14,35,000	...	...	14,35,000	14,09,000	...	...	14,09,000	46
45.—Civil Works		1,73,000	42,72,000	9,40,000	53,85,000	1,51,000	36,08,000	10,21,000	47,80,000	47
46.—Army: Effective		2,59,09,000	...	...	2,59,09,000	2,48,47,000	...	...	2,48,47,000	48
" Non-Effective		15,05,000	...	...	15,05,000	15,48,000	...	...	15,48,000	49
47.—Special Defence Works		...	...	...	...	...	...	...	...	50
Total Departmental Heads		3,53,58,000	42,76,000	9,40,000	4,05,74,000	3,41,70,000	36,12,000	10,21,000	3,88,03,000	51
TOTAL EXPENDITURE ...		4,39,13,000	3,67,88,000	47,01,000	8,54,02,000	4,25,96,000	3,85,20,000	45,90,000	8,57,06,000	52

(a) These totals do not include departmental figures under Post

Net Decrease of Expenditure

The following is the estimated cost of

Land Revenue . . . 15·889 per cent.

Opium . . . . ·133 "

FOR THE YEAR 1890-91.

OF EXPENDITURE.

No. of Item.	Budget, 1889-90.				Accounts, 1888-89.				Budget Estimate, 1890-91, compared with Revised, 1889-90.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincia	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,52,000	1,78,000	6,000	8,36,000	4,40,152	1,66,258	7,877	6,14,287	...	57,000
2	10,09,000	93,62,000	...	1,03,71,000	7,74,798	90,48,773	...	98,23,571	...	3,43,000
3	...	66,46,000	2,32,000	68,78,000	...	64,67,526	2,20,357	66,87,883	88,000	...
4	25,000	...	...	25,000	26,082	...	...	26,082	...	...
5	15,38,000	...	...	15,38,000	13,98,182	...	...	13,98,182	1,12,000	...
6	56,000	1,66,000	...	2,22,000	51,949	1,55,849	...	2,07,798	3,000	...
7	2,52,000	84,000	...	3,36,000	2,45,770	81,924	...	3,27,694	12,000	...
8	...	...	52,000	52,000	...	...	46,544	46,544	...	3,000
9	4,97,000	...	...	4,97,000	4,83,764	...	...	4,83,764	13,000	...
10	25,000	25,000	...	50,000	26,470	26,469	...	52,939	2,000	...
11	9,48,000	9,47,000	...	18,95,000	8,45,406	8,45,406	...	16,90,812	1,10,000	...
12	1,43,000	1,43,000	...	2,86,000	1,43,615	1,43,615	...	2,87,230	2,000	...
13	...	1,35,000	...	1,35,000	12,818	1,27,835	...	1,40,653	18,000	...
14	4,21,000	...	12,000	4,33,000	4,35,401	...	15,094	4,50,495	3,000	...
15	...	1,07,000	...	1,07,000	...	1,07,253	...	1,07,253	...	1,000
16	4,00,000	...	...	4,00,000	4,38,644	...	...	4,38,644	...	32,000
17	3,99,000	12,47,000	1,07,000	17,53,000	3,81,532	12,52,239	1,06,356	17,40,127	41,000	...
18	...	43,90,000	...	43,90,000	...	43,63,245	...	43,63,245	72,000	...
19	...	6,13,000	...	6,13,000	...	5,99,463	...	5,99,463	...	...
20	42,000	51,08,000	1,33,000	52,83,000	40,101	50,91,158	1,19,250	52,50,509	1,87,000	...
21	...	42,000	...	42,000	...	32,944	...	32,944	...	7,000
22	...	16,14,000	15,03,000	31,17,000	...	14,98,202	14,86,206	29,84,408	3,81,000	...
23	3,22,000	...	...	3,22,000	3,16,487	...	...	3,16,487	12,000	...
24	...	12,96,000	1,76,000	14,72,000	...	12,81,255	1,67,349	14,48,604	1,25,000	...
25	5,17,000	3,89,000	...	9,06,000	4,50,117	3,66,234	...	8,16,351	83,000	...
26	8,000	1,54,000	50,000	2,12,000	120	1,72,730	43,143	2,15,993	93,000	...
27	8,36,000	...	...	8,36,000	8,43,316	...	...	8,43,316	...	1,01,000
28	6,000	...	...	6,000	1,374	...	...	1,374	...	...
29	63,000	14,49,000	1,000	15,13,000	57,349	14,21,959	1,163	14,80,471	40,000	...
30	2,45,000	5,70,000	9,000	8,24,000	1,94,820	5,82,871	10,336	7,88,027	88,000	...
31	45,000	1,69,000	66,000	2,80,000	67,203	4,29,413	65,180	5,61,796	20,000	...
32	...	28,000	13,67,000	13,95,000	...	40,191	11,36,331	11,76,522	2,70,000	...
33	84,49,000	3,48,62,000	37,14,000	4,70,25,000	76,75,470	3,43,02,812	34,25,186	4,54,03,468	17,75,000	5,44,000
34	...	...	1,84,000	1,84,000	...	1,83,223	4,35,014	6,18,237	...	3,08,000
35	...	*22,83,000*	...	*22,83,000*	..	...	...	...	*29,98,000*	...
36	84,49,000	3,25,79,000	38,98,000	4,49,26,000	76,75,470	3,44,86,035	38,60,200	4,60,21,705	*12,23,000*	8,52,000
37	...	...	...	...	*17,57,477*	...	...	*17,57,477*		...
38	...	4,000	...	4,000	...	3,642	...	3,642	...	...
39	3,53,000	...	...	3,53,000	3,65,088	...	...	3,65,088	...	69,000
40	32,00,000	...	...	32,00,000	29,89,649	...	...	29,89,649	4,25,000	...
41	...	...	...	...	2,877	...	...	2,877	...	...
42	2,39,000	...	...	2,39,000	3,25,237	...	...	3,25,237	21,000	...
43	...	...	...	...	6,341	—6,375	...	—34	...	54,000
44	3,34,000	...	...	3,34,000	3,39,512	...	...	3,39,512	4,000	...
45	17,93,000	...	...	17,93,000	16,38,810	...	...	16,38,810	...	2,06,000
46	14,24,000	...	...	14,24,000	13,13,059	...	...	13,13,059	26,000	...
47	1,97,000	37,54,000	8,64,000	48,15,000	1,42,305	36,77,266	9,54,954	47,74,525	6,05,000	...
48	2,60,55,000	...	...	2,60,55,000	2,46,52,690	...	...	2,46,52,690	10,62,000	...
49	14,73,000	...	...	14,73,000	15,03,103	...	...	15,03,103	...	43,000
50	...	...	...	...	13,36,112	...	...	13,36,112	...	...
51	3,50,68,000	37,58,000	8,64,000	3,96,90,000	(a) 3,46,14,783	36,74,533	9,54,954	(a) 3,92,44,270	21,43,000	3,72,000
52	4,35,17,000	3,63,37,000	47,62,000	8,46,16,000	4,22,90,253	3,81,60,568	48,15,154	8,52,65,975	9,20,000	12,24,000
									3,04,000	

Office which are shown in the Estimates under "India, General."

in 1890-91, Rs. 3,04,000.

collecting the undermentioned Revenues :—

Salt . . . . . per cent. 7·083 Excise . . . . . 3·535 per cent.

Stamps . . . . . „ 4·192 Customs . . . . . 14·706 „

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1890-91.

I.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
SHARED.				
Ordinary Revenue - - -	3,45,03,000	3,48,70,000	3,42,27,000	3,45,48,859
Sale proceeds of Waste Land and Redemption of Land Tax - - - - -	...	...	...	1,304
Miscellaneous - - - -	97,000	1,30,000	1,10,000	1,10,494
TOTAL LAND REVENUE, SHARED -	3,46,00,000	3,50,00,000	3,43,37,000	3,46,60,657
IMPERIAL SHARE—THREE-FOURTHS - -	(a) 1,89,81,000	(a) 1,76,37,000	(a) 1,85,22,000	(a) 1,69,99,295
Sale of Government Estates - - -	...	...	...	90,000
	1,89,81,000	1,76,37,000	1,85,22,000	1,70,89,295
Deduct—XXIX.—Irrigation—Major Works—Portion of Land Revenue due to Irrigation (*see* page 24)	*9,53,000*	*8,94,000*	*7,62,000*	*7,73,702*
TOTAL IMPERIAL -	1,80,28,000	1,67,43,000	1,77,60,000	1,63,15,593
PROVINCIAL.				
PROVINCIAL SHARE—ONE-FOURTH - -	(a) 1,56,19,000	(a) 1,73,63,000	(a) 1,58,15,000	(a) 1,76,61,362
Assessment of Alienated Lands less Quit-rents -	89,00,000	88,72,000	(b) 87,95,000	(b) 88,64,511
TOTAL PROVINCIAL -	2,45,19,000	2,62,35,000	2,46,10,000	2,65,25,873
LOCAL.				
Rents, &c., of Fisheries - - -	94,000	94,000	80,000	78,439
Miscellaneous - - - -	80,000	80,000	73,000	69,827
TOTAL LOCAL -	1,74,000	1,74,000	1,53,000	1,48,266
TOTAL -	4,27,21,000	4,31,52,000	4,25,23,000	4,29,89,732

(a) Inclusive of adjustments between Imperial and Provincial.

(b) Shown under the old head "Rent of Resumed Police Service Lands, &c." in the Accounts and Estimate of these years.

DETAILS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
SHARED.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue—				
Fixed Collections—				
Ordinary Fixed Revenue - -	2,85,14,000	2,86,31,000	2,87,99,000	2,84,73,416
Revenue from Canals (Sindh) - -	47,71,000	48,43,000	41,93,000	44,93,817
Fluctuating Collections—				
Rents - - - -	91,000	83,000	97,000	1,04,679
Tree tax - - - -	8,000	6,000	7,000	5,062
Special assessment on cultivated lands -	12,000	20,000	10,000	14,427
Occasional items of fixed revenue - -	1,01,000	1,58,000	85,000	96,500
Authorised cultivation in unassessed lands -	1,13,000	1,08,000	1,38,000	1,45,618
Sale of lands or occupancy rights - -	4,45,000	5,56,000	4,81,000	7,57,682
Produce of trees - - -	1,00,000	98,000	1,08,000	1,19,985
Grass and grazing - - -	1,73,000	1,80,000	1,65,000	1,60,997
Miscellaneous products - - -	15,000	12,000	14,000	15,889
Unauthorised cultivation or occupation -	90,000	1,00,000	63,000	85,935
Fines for appropriating lands to purposes unconnected with agriculture - -	13,000	18,000	12,000	18,357
Notice-fees - - - -	35,000	42,000	38,000	36,371
Penalties under Land Revenue Code, Sec. 148 -	4,000	5,000	4,000	4,698
Other items - - - -	18,000	10,000	13,000	15,426
Total Ordinary Revenue -	3,45,03,000	3,48,70,000	3,42,27,000	3,45,48,859

I.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Miscellaneous.				
Miscellaneous, shared.	Rs.	Rs.	Rs.	Rs.
Revenue Record Room Receipts - -	16,000	18,000	20,000	19,912
Sale of unserviceable articles - -	2,000	1,000	2,000	2,439
Huccoba Tax in Sindh - - -	...	...	400	10
Batta (Allowances) and fees received from Courts - - - -	4,000	4,000	3,500	3,764
Revenue fines - - -	5,000	7,000	5,000	4,302
Recoveries of over-payments - -	2,000	3,000	3,700	3,704
Recoveries of pay of Government servants and of expenditure incurred - -	15,000	24,000	12,000	14,361
Other items - - - -	52,000	72,000	60,400	60,235
Adjustment by the Accountant General -	1,000	1,000	3,000	1,767
Total Miscellaneous, shared -	97,000	1,30,000	1,10,000	1,10,494
Miscellaneous, Local.				
Stone Quarry and Sand Receipts :—				
Portion retained to meet cost of collection -	1,000	1,000	1,000	647
Net Proceeds made over to Local Boards -	79,000	79,000	72,000	69,180
Total Miscellaneous, Local -	80,000	80,000	73,000	69,827
Total Miscellaneous -	1,77,000	2,10,000	1,83,000	1,80,321
Provincial.				
Assessment of Alienated Lands less Quit-rents -				
Non-service Lands—				
Warshasans and Dewasthans (charitable allowances and allowances to temples) - -	5,67,000	5,67,000	5,70,000	5,63,346
Inams - - - -	61,70,000		60,78,200	61,53,278
District and Village Officers - -	6,75,000	70,26,000	6,73,600	6,73,143
Service Lands—				
Village servants useful to Communities -	1,98,000		1,96,200	1,97,491
Village servants useful to Government—				
Revenue - - - -	7,76,000	7,70,000	7,72,000	7,68,768
Police - - - -	5,14,000	5,09,000	5,05,000	5,08,485
Total Assessment of Alienated Lands less Quit-rents - - - -	89,00,000	88,72,000	87,95,000	88,64,511

II.—OPIUM.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Opium Pass Fees - - - -	1,94,60,000	1,84,60,000	1,95,00,000	1,96,44,975
Miscellaneous - - - -	40,000	40,000	30,000	40,178
TOTAL -	1,95,00,000	1,85,00,000	1,95,30,000	1,96,85,153

III.—SALT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs	Rs.	Rs.	Rs.
Customs Duty on Salt - - - -	30,000	30,000	23,000	28,773
Proceeds of Sale of Government Salt -	4,62,000	4,60,000	4,03,000	4,27,352
Excise Duty on Salt - - - -	1,99,50,000	2,00,40,000	1,86,00,000	1,80,98,114
Treaty Price of Salt - - - -	5,000	5,000	6,000	4,547
Carriage and Freight - - - -	16,000	17,000	13,000	13,729
Total Imperial -	2,04,63,000	2,05,52,000	1,90,45,000	1,85,72,515
Provincial.				
Rents of Warehouses - - - -	2,000	2,000	4,000	3,569
Fines and Forfeitures - - -	1,000	1,000	...	220
Miscellaneous - - - -	34,000	45,000	26,000	35,012
Total Provincial -	37,000	48,000	30,000	38,801
TOTAL -	2,05,00,000	2,06,00,000	1,90,75,000	1,86,11,316

III.—SALT—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Customs Duty on Salt—				
Presidency Salt Department	18,000	17,500	10,000	17,563
Aden, &c., Political Agencies	10,700	11,000	12,000	9,771
Sindh	1,300	1,500	1,000	1,439
Total Customs Duty on Salt	30,000	30,000	23,000	28,773
Proceeds of Sale of Government Salt—				
Presidency Salt Department—				
Goa and Damaun Salt	3,000	3,000	...	3,463
Baragara Salt	2,75,000	2,76,000	2,60,000	2,58,476
Proprietary right of Government in Salt Works and Rent of Government Salt Works	1,49,000	1,42,000	1,25,000	1,32,496
Sindh Salt Department	19,900	23,500	13,500	21,727
Portuguese India	15,000	15,500	4,400	11,138
Aden and other Political Agencies	100	...	100	52
Total Proceeds of Sale of Government Salt	4,62,000	4,60,000	4,03,000	4,27,352
Excise Duty on Salt—				
Presidency Salt Department—				
Excise Duty on Government Salt	1,87,61,000	1,88,50,000	1,75,00,000	1,70,23,458
Excise Duty & cost price of Goa & Damaun Salt	...	...	3,000	21
Single Duty	7,000	8,000	7,000	7,063
Sindh Salt Department—				
Excise Duty on Government Salt	5,82,000	5,82,000	5,90,000	5,32,775
Single Duty	...	...	...	25,420
Portuguese India—				
Excise Duty & cost price of Goa & Damaun Salt	6,00,000	6,00,000	5,00,000	5,09,377
Total Excise Duty on Salt	1,99,50,000	2,00,40,000	1,86,00,000	1,80,98,114
PROVINCIAL.				
Fines and Forfeitures—				
Presidency Salt Department	975		...	180
Sindh ditto	...		...	5
Portuguese India	25		...	35
Total Fines and Forfeitures	1,000	1,000	...	220
Miscellaneous—				
Presidency Salt Department—				
Contribution from Port Funds towards cost of coast guard establishment	10,000	10,000	10,000	10,000
Establishment Charges recovered from salt farmers	12,000	17,000	9,000	10,210
Rents (ground rents, house-rents)	...	1,000	...	396
Sale proceeds of trees, grass, pass books, gunny bags, &c.	...		...	592
Other items	2,000	8,000	2,000	7,835
	24,000	36,000	21,000	29,033
Sindh Salt Department—				
Establishment charges recovered from salt farmers	5,100	4,000	4,900	2,040
Storage charges (recovered)	4,600	3,000	...	800
Sale proceeds of trees, grass, pass books, gunny bags, &c.	...	...	...	7
Other items	200	2,000	...	3,033
	9,900	9,000	4,900	5,880
Portuguese India	100	...	100	99
Total Miscellaneous	34,000	45,000	26,000	35,012

IV.—STAMPS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps	18,86,000	18,86,000	18,20,000	18,40,593
Sale of Court-fee Stamps	28,28,000	28,21,000	27,20,000	26,79,352
Duty on Impressing Documents	4,67,000	4,67,000	4,43,000	4,58,634
Fines and Penalties	14,000	14,000	13,000	11,872
Miscellaneous	5,000	12,000	4,000	6,741
TOTAL	52,00,000	52,00,000	50,00,000	49,97,192
IMPERIAL SHARE—ONE-FOURTH	13,00,000	13,00,000	12,50,000	12,49,298
PROVINCIAL SHARE—THREE-FOURTHS	39,00,000	39,00,000	37,50,000	37,47,894

IV.—STAMPS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna Stamps for Receipts and Cheques	1,89,000		1,80,000	1,79,126
Bills of Exchange and Hundi Stamps	2,67,000		2,47,000	2,60,252
Foreign Bill Stamps	77,000		13,93,000	75,499
Special Adhesive Stamps	18,000			16,633
Share Transfer Stamps	40,000			41,097
Other Non-judicial Stamps	12,95,000			12,67,986
Total Sale of General Stamps	18,86,000	18,86,000	18,20,000	18,40,593
Duty on Impressing Documents—				
Duty on forms of insurance policies	1,24,000			1,18,596
Duty on forms of bills-of-lading	43,000			42,049
Duty on other unstamped documents	2,97,000			2,93,877
Duty on insufficiently stamped papers	2,900			3,993
Other items	100			119
Total Duty on Impressing Documents	4,67,000	4,67,000	4,43,000	4,58,634
Miscellaneous.				
Composition of Stamp duty	...			2,000
Adjudication fees	300			385
Other items	4,700			4,356
Total Miscellaneous	5,000	12,000	4,000	6,741

V.—EXCISE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	86,00,000	87,13,000	86,55,000	85,46,000
Transit Duty on Excise Opium	11,74,000	12,20,000	11,20,000	11,45,431
Gain on Sale-proceeds of Excise Opium	59,000	50,000	45,000	69,744
Fines, Confiscations, and Miscellaneous	67,000	67,000	80,000	62,997
TOTAL	99,00,000	1,00,50,000	99,00,000	98,24,172
Imperial Share—Three-fourths	74,25,000	75,38,000	74,25,000	73,68,129
Provincial Share—One-fourth	24,75,000	25,12,000	24,75,000	24,56,043

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—				
Presidency Excise Department—				
License Fees—				
Fees for wholesale License	25 000	29,000	23,000	38,031
Fees for retail License	35,000	38,000	33,000	35,717
Fees for Hotel and Refreshment Room permanent License	27,000	28,000	26,000	26,679
Fees for Hotel and Refreshment Room temporary License	...	1,000	...	497
Extra Fees for appointment of Agent	2,000	4,000	2,000	2,284
Percentage on still-head duty	...	73,000	1,50,000	2,08,352
Tári Shop License Fees	3,44,000	3,46,000	2,56,000	3,13,807
Distillery Fees—				
Country Liquor Farms	4,68,000	4,74,000	6,62,000	5,28,683
Fees for Toddy Distilleries	...	1,000	...	1,192
Carried over	9,01,000	9,94,000	11,52,000	11,55,242

V.—EXCISE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—*continued.*				
PRESIDENCY EXCISE DEPARTMENT—*contd.*				
Brought forward -	9,01,000	9,94,000	11,52,000	11,55,242
Still-Head Duty—				
Excise on country rum - - -	17,000	25,000	31,000	17,935
Still-head duty - - -	57,54,000	53,00,000	56,20,000	51,90,794
Deficiency in minimum guaranteed revenue made good on still-head duty - -	...	3,23,000	...	1,88,159
Other items (country liquor) - -	19,000	20,000	3,000	22,793
Farm of Drugs—				
License Fee for retail vend of Opium -	12,000	40,000	55,000	54,739
Ditto of Chandoo, Madat or Kushumba -	21,000	60,000	24,000	64,212
Penalty for deficient sales - -	8,000	67,000	13,000	59,414
Miscellaneous (Opium) - -	1,000	3,000	...	1,398
Fees for Retail Licenses - -	1,13,000	80,000	1,16,000	76,308
Fees for Transport, Import and Export -	3,000	3,000	4,000	3,422
Rent of Tári Trees—				
Tax on trees tapped for distillation -	1,48,000	1,47,000	2,33,000	1,94,106
Ditto ditto for raw tári - -	9,54,000	9,06,000	8,28,000	8,72,844
Rent of Government trees tapped - -	3,000	4,000	3,000	5,012
Deficiency on minimum guaranteed revenue on tree tax - - - -	...	55,000	...	29,997
Other items - - - -	...	...	...	10
TOTAL PRESIDENCY EXCISE DEPARTMENT -	79,54,000	80,27,000	80,82,000	79,36,385
SINDH EXCISE DEPARTMENT—				
License Fees—				
Fees for Wholesale License - -	9,000	11,000	8,000	6,156
Fees for Retail License - - -	4,000	15,000	25,000	12,489
Fees for Hotel and Refreshment Room permanent License - - -	2,000	1,000	2,000	1,525
Fees for temporary License - -	...	...	...	21
Extra Fee for appointment of Agent -	...	...	...	126
Tári Shop License Fees - - -	1,000	1,000	1,000	1,172
Distillery Fees—				
Country Liquor Farms - - -	27,000	26,000	19,000	58,649
Still-Head Duty—				
Still-head duty - - -	3,30,000	3,43,000	2,49,000	3,04,665
Other items (country liquor) - -	...	...	...	484
Farm of Drugs—				
License Fees for retail vend of Opium -	...	...	...	6,751
License of Chandoo, Madat or Kushumba -	10,000	50,000	9,000	12,698
Penalties for deficient sales - -	40,000	46,000	30,000	40,921
Fees for Retail Licenses - - -	1,25,000	90,000	1,18,000	68,740
Fees for Transport, Import and Export -	...	1,000	...	767
Miscellaneous (Opium) - - -	...	...	7,000	75
Rent of Tári Trees—				
Other items - - - -	...	...	...	50
TOTAL SINDH EXCISE DEPARTMENT -	5,48,000	5,84,000	4,68,000	5,15,289
OTHER MINOR DEPARTMENTS*—				
License Fees—				
Fees for Retail Licenses - - -	58,000	53,000	62,000	56,290
Distillery Fees—				
Country Liquor Farms - - -	6,000	7,000	24,000	6,708
Still-Head Duty—				
Still-head duty - - -	29,000	31,000	15,000	23,517
	93,000	91,000	1,01,000	86,515
Carried over -	85,02,000	86,11,000	85,50,000	84,51,674

* Political Agencies, &c., not under the Excise Commissioner or the Commissioner in Sindh.

V.—EXCISE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—*contd.*				
Brought forward -	85,02,000	86,11,000	85,50,000	84,51,674
OTHER MINOR DEPARTMENTS—*contd.*				
Brought forward -	93,000	91,000	1,01,000	86,515
Farm of Drugs—				
License fees for retail vend of Opium -	3,000	3,000	4,000	2,812
Ditto ditto of Chandoo, Madat or Kushumba -	2,000	3,000	...	2,684
Miscellaneous (Opium) - - -	...	...	...	19
Fees for Retail Licenses - - -	...	...	...	12
Other items - - - -	...	5,000	...	2,284
TOTAL OTHER MINOR DEPARTMENTS -	98,000	1,02,000	1,05,000	94,326
Total License and Distillery Fees, &c.	86,00,000	87,13,000	86,55,0 0	85,46,000
Transit Duty on Excise Opium—				
Presidency Excise Department - -	11,74,000	12,20,000	11,20,000	11,45,431
Gain on Sale Proceeds of Excise Opium—				
Presidency Excise Department—				
Gain on sale-proceeds of Excise Opium -	48,000	44,400	34,000	58,041
Sale-proceeds of Confiscated Opium -	11,000	5,500	10,500	11,375
Total Presidency Excise Department -	59,000	49,900	44,500	69,416
Sindh Excise Department—				
Sale-proceeds of Confiscated Opium -	...	100	500	328
Total Gain on Sale-proceeds of Excise Opium	59,000	50,000	45,000	69,744
Fines, Confiscations, and Miscellaneous—				
Presidency Excise Department—				
Fines - - - -	200	1,000	1,000	245
Confiscations and penalties - -	1,000	4 000	10,000	9,641
Establishment contribution - -	56,500	59 000	53,000	47,742
Other items - - - -	4,300	2,000	9,000	2,765
Total Presidency Excise Department -	62,000	66,000	73,000	60,393
Sindh Excise Department—				
Confiscations and penalties - -	300	400	50	339
Other items - - - -	100	...	50	5
Total Sindh Excise Department -	400	400	100	344
Other Minor Departments—				
Fines - - - -	100	...	100	...
Confiscations and penalties - -	...	300	...	10
Other items - - -	4,500	300	6,800	2,250
Total Other Minor Departments -	4,600	,600	6,900	2,260
Total Fines, Confiscations, &c. -	67,000	67,000	80,000	62,997

VI.—PROVINCIAL RATES.

Local.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands—				
Cess under Local Boards Act—				
Cost of Collection retained by Collectors -	60,000	60,000	65,000	53,294
Net proceeds credited to the Local Fund -	24,95,000	24,65,000	25,75,000	24,99,885
Sindh Village Officers' Cess Receipts -	3,05,000	3,05,000	2,60,000	2,83,267
TOTAL -	28,60,000	28,30,000	29,00,000	28,36,446

VII.—CUSTOMS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Sea Customs—Imports	30,23,000	26,97,000	25,89,000	26,07,884
Sea Customs—Exports	3,00,000	3,20,000	2,40,000	2,49,407
Land Customs	...	...	...	...
Miscellaneous	35,000	75,000	26,000	24,501
Total Imperial	33,58,000	30,92,000	28,55,000	28,81,792
Provincial.				
Warehouse and Wharf Rents	3,000	3,000	3,000	3,061
Miscellaneous	39,000	45,000	42,000	37,781
Total Provincial	42,000	48,000	45,000	40,842
TOTAL	34,00,000	31,40,000	29,00,000	29,22,634

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Sea Customs—Imports—				
Presidency Proper	22,93,000	26,97,000	19,74,000	19,88,348
Sindh	7,30,000		6,15,000	6,19,536
Total Sea Customs—Imports	30,23,000	26,97,000	25,89,000	26,07,884
Sea Customs—Exports—				
Presidency Proper	2,37,000	3,20,000	1,80,000	1,93,726
Sindh	63,000		60,000	55,681
Total Sea Customs—Exports	3,00,000	3,20,000	2,40,000	2,49,407
Miscellaneous.				
Miscellaneous, Imperial.				
Presidency Proper	20,000	75,000	11,000	9,501
Kathiawar	15,000		15,000	15,000
Total Miscellaneous, Imperial	35,000	75,000	26,000	24,501
Miscellaneous, Provincial.				
Presidency Proper	35,000	45,000	28,000	22,351
Sindh	4,000		14,000	15,430
Total Miscellaneous, Provincial	39,000	45,000	42,000	37,781
Total Miscellaneous	74,000	1,20,000	68,000	62,282

VIII.—ASSESSED TAXES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
License Tax	...	...	...	109
Income Tax—				
Tax on surplus profits of Railway Companies	1,56,000	1,70,000	1,58,000	1,75,545
Total Imperial	1,56,000	1,70,000	1,58,000	1,75,654
Divided.				
Income Tax—				
Salaries and Pensions—				
Deductions by Government from Salaries and Pensions	3,06,000	3,06,000	3,01,000	2,99,795
Tax on Salaries, &c., paid by Local Authorities and Companies, *viz.*, Recoveries from Local Fund Payment Vouchers	4,000	4,000	41,000	43,764
Recoveries by Revenue Authorities from Municipalities and Port Trust	45,000	44,000		
Recoveries by Revenue Authorities from Companies and private persons	3,00,000	3,10,000		
Profits of Companies—				
Tax on Profits of Companies	2,80,000	2,80,000		
Carried over	9,35,000	9,44,000	3,42,000	3,43,559
	1,56,000	1,70,000	1,58,000	1,75,654

VIII.—ASSESSED TAXES—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,56,000	1,70,000	1,58,000	1,75,654
Income Tax (Divided)—Brought forward -	9,35,000	9,44,000	3,42,000	3,43,559
Interest on Securities.—				
Deduction by Government from Interest on Government Securities - -	1,64,000	1,60,000	1,62,000	1,53,939
Tax on Interest of Securities of Local Authorities and Companies - - -				
Tax on Interest on Foreshore Securities -	7,000	7,000	} 34,000	29,438
Recoveries by Revenue Authorities - -	32,000	28,000		
Tax on other Source of Income—				
Recoveries by Revenue Authorities - -	21,05,000	21,10,000	26,50,000	26,66,752
Fines and penalties - - -	1,000	1,000	1,000	2,251
Other items - - - -	...	...	...	475
Total Income Tax, Divided -	32,44,000	32,50,000	31,89,000	31,96,414
TOTAL -	34,00,000	34,20,000	33,47,000	33,72,068
IMPERIAL SHARE— -	17,78,000	17,79,000	17,53,000	17,73,861
PROVINCIAL SHARE— -	16,22,000	16,41,000	15,94,000	15,98,207

IX.—FOREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency -	19,64,390	17,12,060	16,70,960	13,87,133
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers -	13,73,660	13,66,300	12,46,300	13,65,285
III.—Confiscated Drift and Waif Wood -	8,100	8,000	7,850	6,508
IV.—Revenue from Forests not managed by Government - - -	36,800	33,640	32,540	35,630
V.—Miscellaneous - - -	56,050	59,000	50,350	55,634
TOTAL -	34,39,000	31,79,000	30,08,000	28,50,190
IMPERIAL SHARE—ONE-HALF -	17,19,000	15,89,000	15,04,000	14,25,095
PROVINCIAL SHARE—ONE-HALF -	17,20,000	15,90,000	15,04,000	14,25,095

IX.—FOR

Details.	Budget Estimate, 1890-91				Revised Est	
	Sindh Circle.	Northern Circle.	Southern Circle.	Total.	Sindh Circle.	Northern Circle.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the Forests by Government Agency—						
(a) Timber	63,900	1,62,300	7,14,870	9,41,070	62,800	1,78,200
(b) Firewood and charcoal	4,81,600	55,000	3,48,840	8,85,440	4,88,300	53,900
(c) Bamboos	...	...	...	...	...	...
(d) Sandalwood	...	...	8,500	8,500	...	...
(e) Grass and other minor produce	2,100	26,000	1,01,280	1,29,380	2,400	28,800
Total Timber, &c., removed by Government, &c.	5,47,600	2,43,300	11,73,400	19,64,390	5,53,500	2,60,900
II.—Timber and other produce removed from the Forests by Consumers or Purchasers—						
(a) Timber	7,400	4,73,900	1,28,750	6,10,050	7,300	4,37,400
(b) Firewood and charcoal	36,500	24,300	70,990	1,31,790	37,900	23,400
(c) Bamboos	...	45,200	68,230	1,13,430	...	43,700
(d) Grazing and fodder grass	57,600	3,19,100	66,520	4,43,220	60,200	3,25,800
(e) Other minor produce	19,400	33,700	22,070	75,170	19,600	30,000
Total Timber, &c., removed by Consumers, &c.	1,20,900	8,96,200	3,56,560	13,73,660	1,25,000	8,60,300
III.—Confiscated Drift and Waif Wood	...	5,900	2,200	8,100	...	5,400
IV.—Revenue from Forests not managed by Government—						
(a) Duty on foreign timber and other forest produce	...	32,800	50	32,850	...	31,400
(b) Revenue from shared and private forests	...	3,800	150	3,950	...	2,000
Total Revenue, &c., not managed by Government	...	36,600	200	36,800	...	33,400
V.—Miscellaneous—						
(a) Fines and forfeitures	...	4,700	1,300	6,000	...	4,500
(b) Refunds	...	500	100	600	...	500
(c) Other sources	31,500	14,800	3,150	49,450	33,500	15,000
Total Miscellaneous	31,500	20,000	4,550	56,050	33,500	20,000

X.—REGISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents	4,60,000	4,70,000	4,60,000	4,60,077
Fees for copies of Registered Documents	8,000	8,000	7,000	7,480
Miscellaneous	7,000	7,000	8,000	7,208
TOTAL	4,75,000	4,85,000	4,75,000	4,74,765
Imperial Share—One-half	2,38,000	2,43,000	2,38,000	2,37,382
Provincial Share—One-half	2,37,000	2,42,000	2,37,000	2,37,383

EST—*continued.*

MATE, 1889-90.		BUDGET ESTIMATE, 1889-90.				ACCOUNTS, 1888-89.			
Southern Circle.	Total.	Sindh Circle.	Northern Circle.	Southern Circle.	Total.	Sindh Circle.	Northern Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,26,050	7,67,050	71,000	2,11,300	5,40,770	8,23,070	63,864	1,74,382	5,78,396	8,16,642
2,48,010	7,90,210	4,13,000	58,700	2,47,340	7,19,040	1,96,303	45,759	1,90,749	4,32,811
30	30	...	...	...	...	...	7	82	89
13,860	13,860	...	...	11,130	11,130	...	...	6,910	6,910
1,09,710	1,40,910	1,000	22,200	94,520	1,17,720	1,149	27,080	1,02,452	1,30,681
8,97,660	17,12,060	4,85,000	2,92,200	8,93,760	16,70,960	2,61,316	2,47,228	8,78,589	13,87,133
1,26,000	5,70,700	7,100	3,90,800	1,18,300	5,16,200	9,391	4,22,428	1,26,466	5,58,285
90,000	1,51,300	39,700	27,100	75,520	1,42,320	33,661	27,661	90,821	1,52,143
68,000	1,11,700	...	45,400	57,230	1,02,630	...	42,362	68,769	1,11,131
67,000	4,53,000	58,900	2,81,500	65,500	4,05,900	57,180	3,27,165	65,879	4,50,224
30,000	79,600	17,100	33,700	28,450	79,250	21,965	36,060	35,477	93,502
3,81,000	13,66,300	1,22,800	7,78,500	3,45,000	12,46,300	1,22,197	8,55,676	3,87,412	13,65,285
2,600	8,000	...	5,900	1,950	7,850	35	4,912	1,561	6,508
20	31,420	...	28,000	20	28,020	...	31,976	...	31,976
220	2,220	...	4,400	120	4,520	...	3,588	66	3,654
240	33,640	...	32,400	140	32,540	...	35,564	66	35,630
2,500	7,000	...	4,000	1,500	5,500	...	5,349	2,601	7,950
400	900	...	...	...	...	96	485	1,131	1,712
2,600	51,100	28,200	14,000	2,650	44,850	32,223	11,555	2,194	45,972
5,500	59,000	28,200	18,000	4,150	50,350	32,319	17,389	5,926	55,634

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Tributes from Kathiawar - - -	5,49,000	5,49,000	5,54,000	5,41,545
Tributes from various Petty States - -	60,000	60,000	60,000	60,498
Contribution from Jahagirdars, Southern Mahratta Country - - - - -	83,000	89,000	83,000	76,533
Contributions from the Baroda State - -	3,22,000	3,87,000	3,22,000	3,61,748
Subsidy from Katch - - - -	1,87,000	1,87,000	1,87,000	1,86,950
Fees on Succession to Native States - -	5,000	8,000	8,000	2,729
TOTAL -	12,06,000	12,80,000	12,14,000	12,30,003

XI.—TRIBUTES FROM NATIVE STATES—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Tributes from Kathiawar—				
Drangandra	40,700		40,700	
Limbdi	44,100		44,100	
Wadhwan	25,900		25,900	
Vankaner	17,400		17,400	
Jhan	6,800		6,800	
Muli	7,500		7,500	
Sasla	15,000		15,000	
Chuda	6,300		6,300	
Dasad	13,000		13,000	
Bajana	8,000		8,000	
Patdi	5,200		5,200	
Thinjuwada	11,100		11,100	
Jasdan	7,700		7,700	
Jetpur Bhilka	50,300		50,300	
Nawanagar	50,300		50,300	
Gondal	49,100		49,100	
Kotda Sangani	10,200		10,200	
Rajkot	19,000		19,000	
Bantma	29,600		29,600	
Porebandar	21,200		21,200	
Morvi	9,300		9,300	
Junagadh	28,300		28,300	
Other Petty States	78,000		78,000	
	5,54,000			
Probable Outstandings	*5,000*			
Total Tributes from Kathiawar	5,49,000	5,49,000	5,54,000	5,41,545
Tributes from various Petty States—				
Junágarh	23,000		23,000	
Balasinor	11,000		11,000	
Dharampur	9,000		9,000	
Lunawara	10,800		10,800	
Sunth	6,000		6,000	
Wansda	200		200	
Total Tributes from various Petty States	60,000	60,000	60,000	60,498
Contributions from Jahagirdars, Southern Mahratta Country—				
Akalkot	14,592		14,592	
Daflapur	5,282		5,282	
Nimbal	9,600		9,600	
Kurundwad	9,619		9,600	
Jamkhindi	19,025		19,024	
Miraj Senior	12,496		12,496	
„ Junior	5,811		5,811	
Mudhol	2,672		2,672	
Other Petty States	4,174		4,174	
	83,271		83,251	
Deduct—For rounding	*271*		*251*	
Total Contributions from Jahagirdars, &c.	83,000	89,000	83,000	76,533

XII.—INTEREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Presidency Corporations	18,75,000	18,73,000	18,86,000	18,25,645
Interest on Arrears of Revenue	2,000	2,000	3,000	1,800
Percentage from Subscribers to Uncovenanted Service Family Pension Fund (under Section 10, Civil Pension Code)	...	...	...	458
Interest on overdrawn Capital of Railway Companies in India	...	...	...	2,877
Miscellaneous	4,000	13,000	2,000	4,688
TOTAL IMPERIAL	18,81,000	18,88,000	18,91,000	18,35,528
PROVINCIAL.				
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporation)	1,25,000	84,000	93,000	81,109
„ on Loans to Land-holders, &c.	10,000	19,000	19,000	22,370
„ on Advances to Cultivators	13,000	11,000	11,000	8,659
„ on Advances under Special Laws	27,000	40,000	37,000	44,790
„ on Government Securities	51,000	51,000	53,000	53,791
TOTAL PROVINCIAL	2,32,000	2,05,000	2,13,000	2,10,719
LOCAL.				
Interest on Government Securities	9,000	9,000	9,000	9,021
TOTAL	21,22,000	21,02,000	21,13,000	20,55,268

XII.—INTEREST—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Interest on Loans to Presidency Corporations—				
Bombay Municipality Consolidated Loan -	2,15,000	2,21,200	2,21,200	2,27,057
" " Vehar Water Works Loan	1,10,000	1,12,400	1,12,200	1,14,848
Bombay Port Trust 4½ per cent. Loans -	9,29,000	9,36,000	9,36,300	9,41,161
Bombay Port Trust Prince's Dock Loan -	2,77,200	2,77,200	2,77,200	2,77,247
Do. Victoria Dock do. -	3,43,600	3,26,200	3,39,500	2,65,332
	18,74,800		18,86,400	
Add or *deduct*—For rounding .	200		*400*	
Total Interest on Loans to Presidency Corporations - - -	18,75,000	18,73,000	18,86,000	18,25,645
Provincial.				
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations)—				
Dharwar Municipality - - -	800	900	900	998
Hyderabad " (Sindh) - -	5,100	5,600	5,600	6,047
Ilkal " - - -	100	100	100	86
Jalgaon " - - -	700	1,000	1,000	1,263
Rander " - - -	100	100	100	203
Surat " - - -	2,450	2,800	2,800	3,230
Gadag Betigeri - - -	...	...	...	15
Sangamner " - - -	150	200	200	178
Bijapur Local Board - - -	1,400	1,500	1,500	1,615
Broach " - - -	100	400	400	617
Ratnagiri Local Board - - -	2,700	2,800	2,800	2,970
Surat " - - -	6,900	7,700	7,800	8,509
Karachi Port Trust - - -	31,300	31,700	31,900	} 55,378
Ditto - - -	61,400	29,000	37,700	
Ahmednagar - - - -	200	...	...	...
Godhra - - - -	500	200	...	...
Ahmedabad - - - -	1,300	...	...	...
Other Loans - - - -	10,000	...	...	...
	1,25,200		92,800	
Add or *deduct*—For rounding -	*200*		200	
Total Interest on Loans to Municipal and other Public Corporations, &c. -	1,25,000	84,000	93,000	81,109
Interest on Government Securities.				
Interest on Govt. Securities, Provl.				
Educational - - - -	32,000	32,000	34,000	38,391
Medical - - - -	19,000	19,000	19,000	15,400
Total Interest on Govt. Securities, Provl. -	51,000	51,000	53,000	53,791
Interest on Govt. Securities, Local -	9,000	9,000	9,000	9,021
Total Interest on Govt. Securities -	60,000	60,000	62,000	62 812

XIII.—POST OFFICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
District Post Collections - - -	2,000	2,000	2,000	1,200
TOTAL -	2,000	2,000	2,000	1,200

XV.—MINT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Seigniorage Duty on Coining Silver - -	12,85,000	15,15,000	12,60,000	13,12,264
Gain on Coinage Operations - - -	50,000	50,000	56,000	68,609
Sale of Old Stores and Materials - -	4,000	4,000	4,000	3,666
Private Assay Fees - - - -	1,000	1,000	1,000	666
Miscellaneous - - - -	1,00,000	1,00,000	15,000	50,035
TOTAL -	14,40,000	16,70,000	13,36,000	14,35,240

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

Provincial.	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs
Sale-proceeds of Unclaimed and Escheated Property	31,000	29,000	27,000	29,732
Court-fees realised in cash - - -	16,000	23,000	15,000	15,560
General Fees, Fines, and Forfeitures - -	2,98,000	3,11,000	2,83,000	2,74,149
Pleadership Examination Fees - -	...	...	...	100
Miscellaneous Fees and Fines - - -	13,000	20,000	...	1,134
Miscellaneous - - - -	22,000	21,000	20,000	24,476
TOTAL -	3,80,000	4,04,000	3,45,000	3,45,151

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
Court-fees realised in cash—	Rs.	Rs.	Rs.	Rs.
Process Servers' Fees - - -	100	100	100	63
Recoveries in Pauper Suits - -	11,000	18,000	9,900	10,447
Other items - - - -	4,900	4,900	5,000	5,050
Total Court Fees, &c. -	16,000	23,000	15,000	15,560
General Fees, Fines, and Forfeitures—				
Fees of the High Court - - -	...	..	300	..
Fees of the District Court - -	500	1,000	1,000	...
Fees of the Subordinate Civil Courts -	2,000	2,000	1,600	53
Magisterial Fines - - -	2,79,000	2,90,000	2,63,500	2,61,367
Other items - - - -	16,500	18,000	16,600	12,729
Total General Fees, &c. -	2,98,000	3,11,000	2,83,000	2,74,149
Miscellaneous Fees and Fines—				
Cash Receipts of Record-rooms in offices which are charged to Law and Justice - -	12,000	20,000	...	1,131
Other items - - -	1,000		.	3
Total Miscellaneous Fees and Fines -	13,000	20 000	...	1,134
Miscellaneous—				
Subscriptions for Law Reports - -	5,000	4,000	5,000	6,466
Fees from Candidates for Subordinate Magistrates' Examinations - - -	..	...	...	16
Other items - - - -	17,000	17,000	15,000	17,994
Total Miscellaneous -	22,000	21,000	20,000	24,476

XVIB.—LAW AND JUSTICE—JAILS.

Provincial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Jails—	Rs.	Rs	Rs.	Rs.
Hire of Convicts - - -	80,000	80,000	80,000	78,610
Recoveries of Transportation and Jail Charges from Native States, &c. - -	20,000	14,000	16,000	14,221
Miscellaneous - - -	8,000	8,000	9,000	9,371
Total Jails -	1,08 000	1,02,000	1,05,000	1,02,202
Jail Manufactures—				
Sale-proceeds of Jail Manufactures -	1,01,000	94,000	1,05,000	99,949
TOTAL -	2,09,000	1,96,000	2,10,000	2,02,151

XVII.—POLICE.

Provincial.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89
	Rs	Rs.	Rs.	Rs.
Police supplied to Municipal, Cantonment, and Town Funds - - - -	54,000	66,000	49,000	47,834
Police supplied to Public Departments, Private Companies and Persons - - -	90,000	94,000	83,000	82,788
Presidency Polic - - - -	1,16,000	1,07,000	1,08,000	1,22,766
Recoveries on account of Village Police -	4,000	5,000	5,000	4,321
Cash Receipts under the Arms Act - -	...	...	...	443
Fees, Fines, and Forfeitures - - -	3,000	2,000	2,000	3,174
Superannuation Receipts - - -	2,000	2,000	1,000	7,016
Miscellaneous - - - -	47,000	59,000	42,000	46,603
Total Provincial -	3,16,000	3,35,000	2,90,000	3,14,945
Local.				
Fees, Fines, and Forfeitures - -	2,84,000	2,80,000	2,71,000	2,78,878
TOTAL -	6,00,000	6,15,000	5,61,000	5,93,823

XVII.—POLICE —*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Police supplied to Municipal, Cantonment, and Town Funds—				
Municipal Contributions - - - -	12,700		11,500	11,267
Cantonment Fund Contributions - -	41,000		37,200	35,505
Twelve per cent. Recoveries from Municipalities - - - -	300		300	1,062
Total Police supplied to Municipal, &c. -	54,000	66,000	49,000	47,834
Police supplied to Public Departments, Private Companies and Persons—				
Pay - - - -	...		...	...
Excise Police - - - -	71,300		70,200	74,529
Hutting money - - -	...		...	...
Karachi Port Trust Contribution towards Harbour Police - - - -	3,200		3,700	2,536
Aden Port Trust Contribution towards Harbour Police - - - -	...		...	...
Twelve per cent. Recoveries - -	3,700		3,900	3,169
Other Recoveries - - -	11,800		5,200	2,554
Total Police supplied to Public, &c. -	90,000	94,000	83,000	82,788
Presidency Police—				
Bombay Port Trust Contribution towards Harbour Police - - -	15,400		15,500	21,322
Port Trust Contribution towards Victoria and Prince's Dock Police—				
Establishment - - -	16,500		16,200	16,283
Cost of Supervision, Arms, &c. - -	2,000		2,000	1,950
Contribution for Superannuation - -	1,900		2,000	1,822
Total Port Trust Contribution towards Victoria and Prince's Dock Police - - -	20,400		20,200	20,055
University Contribution towards University Police - - - -	200		100	...
Private watchmen (Ramosies) - -	74,000		68,000	77,004
Miscellaneous - - - -	6,000		4,200	4,385
Total Presidency Police -	1,16,000	1,07,000	1,08,000	1,22,766
Recoveries on account of Village Police—				
Pay - - - -	3,400		4,700	3,859
Hutting money - - -	100		...	11
Twelve per cent. Recoveries - -	500		300	451
Total Recoveries on account of Village Police	4,000	5,000	5,000	4,321
Fees, Fines, and Forfeitures—				
FEES, FINES, AND FORFEITURES, PROVINCIAL—				
Cash Receipts under the Petroleum Act, VIII of 1881 - - - -	1,500			
Miscellaneous - - - -	1,500			
TOTAL FEES, FINES AND FORFEITURES, PROVINCIAL -	3,000	2,000	2,000	3,174
FEES, FINES, AND FORFEITURES, LOCAL—				
Steam Boiler Inspection Fees - -	32,000	32,000	22,000	22,480
Fees for sale of Poisonous Drugs - -	} 2,52,000	2,48,000	2,49,000	{ 452
Cattle Pounds - - -				2,55,946
TOTAL FEES, FINES, AND FORFEITURES, LOCAL -	2,84,000	2,80,000	2,71,000	2,78,878
Total Fees, Fines, and Forfeitures -	2,87,000	2,82,000	2,73,000	2,82,052
Superannuation Receipts—				
Police supplied to Private Companies and Persons - - - -	1,500			2,004
Rewakantha Police - - -	...			891
Kathiawar Thana Police - -	...			3,812
Port Trust Pension Contribution towards Karachi Harbour Police - - -	300		900	229
Police supplied to Public Departments -	...			...
Village Police - - -	200		100	80
Aden Harbour Police - - -	...		...	...
Total Superannuation Receipts -	2,000	2,000	1,000	7,016

XVII.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous—				
Other items (District Police) - -	13,000	18,000	13,000	19,878
Special Police—				
Kathiawar—				
Contributions from Thanas (Stations) in Kathiawar - - - -	28,344		23,868	25,493
Miscellaneous - - - -	456		32	1,003
Total Kathiawar -	28,800	28,000	23,900	26,496
Mahikantha—				
Miscellaneous - - - -	300	3,000	200	225
Palanpur—				
Palanpur General Fund Contribution -	4,764		4,764	...
Miscellaneous - - - -	36		36	4
Total Palanpur -	4,800	10,000	4,800	4
Rewakantha—				
Miscellaneous - - - -	100	...	100	...
Total Special Police -	34,000	41,000	29,000	26,725
Total Miscellaneous -	47,000	59,000	42,000	46,603

XVIII.—MARINE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Registration and other Fees - -	51,000	57,000	49,000	50,470
Pilotage Receipts - - -	5,000	4,000	6,000	4,543
Miscellaneous - - - -	...	...	...	306
TOTAL -	56,000	61,000	55,000	55,319

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Registration and other Fees—				
Shipping Office, Bombay - -	49,600	55,000	47,500	49,002
Do. do., Aden - - -	1,000	1,500	1,000	1,030
Do. do., Karachi - -	400	500	500	438
Total Registration, &c. -	51,000	57,000	49,000	50,470

XIX.—EDUCATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General - -	38,000	40,000	33,000	38,171
Fees, Government Colleges, Professional -	19,000	21,000	16,000	17,485
Fees, Schools, General - - -	1,80,000	1,89,000	1,80,000	1,87,211
Fees, Schools, Special - - -	5,000	5,000	4,000	4,657
Contributions - - - -	14,000	12,000	15,000	15,014
Miscellaneous - - - -	18,000	18,000	6,000	8,610
Total Provincial -	2,74,000	2,85,000	2,54,000	2,71,148
Local.				
Fees, Schools, General - - -	1,33,000	1,31,000	1,56,000	1,49,613
Contributions - - - -	14,000	15,000	50,000	51,362
Miscellaneous - - - -	1,87,000	1,66,000	2,06,000	1,85,495
Total Local -	3,34,000	3,12,000	4,12,000	3,86,470
TOTAL -	6,08,000	5,97,000	6,66,000	6,57,618

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, Professional—				
Law Colleges - - - -	9,500	13,000	8,000	8,951
Engineering or Science Colleges - -	9,500	8,000	8,000	8,534
Total Fees, Government Colleges, Professional	19,000	21,000	16,000	17,485

XIX.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Fees, Schools, General.				
FEES, SCHOOLS, GENERAL, PROVINCIAL.				
Secondary Schools - - - -	1,80,000	1,89,000	1,79,800	1,86,892
Primary Schools - - - -			200	319
TOTAL FEES, SCHOOLS, GENERAL, PROVINCIAL -	1,80,000	1,89,000	1,80,000	1,87,211
FEES, SCHOOLS, GENERAL, LOCAL -	1,33,000	1,31,000	1,56,000	1,49,613
Total Fees, Schools, General -	3,13,000	3,20,000	3,36,000	3,36,824
PROVINCIAL.				
Fees, Schools, Special—				
Training Schools - - -	1,300		1,000	1,038
Industrial Schools - - -	3,600		3,000	3,619
Other Schools - - -	100		...	...
Total Fees, Schools, Special -	5,000	5,000	4,000	4,657
Contributions.				
CONTRIBUTIONS, PROVINCIAL.				
Popular Contributions - - -	500		600	917
Municipal Contributions - - -	12,000		13,300	13,697
Other items - - - -	1,500		1,100	400
TOTAL CONTRIBUTIONS, PROVINCIAL -	14,000	12,000	15,000	15,014
CONTRIBUTIONS, LOCAL -	14,000	15,000	50,000	51,362
Total Contributions -	28,000	27,000	65,000	66,376
Miscellaneous.				
MISCELLANEOUS, PROVINCIAL.				
Produce of Agricultural Plots under Educational Department - - - -	...		400	675
Workshop Receipts - - - -	5,000		5,000	3,044
Sale-proceeds of Books - - -	12,000		400	34
Other items - - - -	1,000		200	4,857
TOTAL MISCELLANEOUS, PROVINCIAL -	18,000	18,000	6,000	8,610
MISCELLANEOUS, LOCAL.				
Sale of Books - - - -	1,70,000	1,50,000	1,82,000	1,67,255
Miscellaneous - - - -	17,000	16,000	24,000	18,240
TOTAL MISCELLANEOUS, LOCAL -	1,87,000	1,66,000	2,06,000	1,85,495
Total Miscellaneous -	2,05,000	1,84,000	2,12,000	1,94,105

XX.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Medical College Fees - - -	18,000	20,000	25,000	21,301
Hospital Receipts - - - -	30,000	29,000	22,000	26,965
Lunatic Asylum Receipts - - -	14,000	15,000	12,000	12,817
Medicines sold by Civil Surgeons - -	1,000	1,000	1,000	1,073
Contributions - - - -	47,000	45,000	30,000	30,195
Miscellaneous - - - -	4,000	5,000	4,000	9,653
TOTAL PROVINCIAL -	1,14,000	1,15,000	94,000	1,02,004
LOCAL.				
Miscellaneous - - - -	...	...	...	31
TOTAL -	1,14,000	1,15,000	94,000	1,02,035

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts -	5,000	5,000	5,000	5,890
Veterinary Receipts - - -	6,000	7,000	5,000	8,014
Experimental Cultivation - -	8,000	11,000	13,000	15,023
Receipts on account of Public Exhibition and Fairs	...	11,000	...	...
Examination Fees - - - -	17,000	14,000	17,000	15,975
Miscellaneous - - - -	1,000	1,000	1,000	343
TOTAL PROVINCIAL -	37,000	49,000	41,000	45,245
LOCAL.				
Botanical and other Public Garden Receipts -	7,000	7,000	7,000	5,640
Veterinary Receipts - - - -	...	...	...	35
Experimental Cultivation - - -	4,000	2,000	...	1,078
Receipts on account of Public Exhibitions and Fairs - - - - -	4,000	4,000	4,000	4,489
Examination Fees - - - -	...	...	...	55
TOTAL LOCAL -	15,000	13,000	11,000	11,297
TOTAL -	52,000	62,000	52,000	56,542

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Veterinary Receipts.				
Veterinary Receipts, Provincial.				
Veterinary College and School Fees - -	2,500	2,500	2,000	4,585
Municipal Contribution to Veterinary College, Bombay	2,500	2,500	2,500	2,500
Government Bull and Stallion Receipts - -	1,000	2,000	500	929
Total Veterinary Receipts, Provincial -	6,000	7,000	5,000	8,014
Veterinary Receipts, Local - -	...	...	...	35
Total Veterinary Receipts -	6,000	7,000	5,000	8,049
Experimental Cultivation.				
Experimental Cultivation, Provincial.				
Repayment of advances to Cotton-Gin Factory Fund - - - -	...	1,500	1,500	2,400
Experimental Farms - - -	7,500	9,000	11,000	11,601
Agricultural Experiments - -	...	...	...	422
Rent of Experimental Factory Buildings -	500	500	500	600
Total Experimental Cultivation, Provincial -	8,000	11,000	13,000	15,023
Experimental Cultivation, Local - -	4,000	2,000	...	1,078
Total Receipts on account of Experimental Cultivation - - - -	12,000	13,000	13,000	16,101
Receipts on account of Public Exhibitions and Fairs.				
Receipts on account of Public Exhibitions and Fairs, Provincial - - -	...	11,000	...	...
Receipts on account of Public Exhibitions and Fairs, Local - - - -				
Cattle Fairs - - - -	2,000	2,000	2,000	2,135
Miscellaneous - - - -	2,000	2,000	2,000	2,354
Total Receipts on account of Public Exhibitions and Fairs, Local - - - -	4,000	4,000	4,000	4,489
Total Receipts on account of Public Exhibitions and Fairs - - -	4,000	15,000	4,000	4,489

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund - -	1,28,000	1,45,000	1,67,000	1,73,022
Subscriptions to the Medical Retiring Fund -	...	...	1,000	445
Subscriptions under the Indian Civil Service Family Pension Regulations - - -	9,000	9,000	7,000	6,330
Subscriptions to the Bengal Civil Fund -	4,000	4,000	4,000	5,739
Subscriptions to the Madras Civil Fund - -	...	1,000	...	...
Subscriptions to the Bombay Civil Fund -	67,000	67,000	67,000	68,115
Contributions for Pensions and Gratuities -	3,000	2,000	4,000	4,302
Total Imperial -	2,11,000	2,28,000	2,50,000	2,57,953
Provincial.				
Contributions for Pensions and Gratuities -	2,16,000	2,01,000	2,05,000	2,00,034
Miscellaneous - - - -	1,000	1,000	1,000	1,690
Total Provincial -	2,17,000	2,02,000	2,06,000	2,01,724
TOTAL -	4,28,000	4,30,000	4,56,000	4,59,677

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery supplied to the Berar Administration .	15,000	14,000	12,000	13,437
Provincial.				
Stationery Receipts - - - -	5,000	3,000	5,000	4,792
Sale of Gazettes and other Publications - -	17,000	16,000	17,000	15,086
Other Press Receipts - - -	33,000	30,000	36,000	44,476
Total Provincial -	55,000	49,000	58,000	64,354
TOTAL -	70,000	63,000	70,000	77,791

XXIII.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sale of Gazettes and other Publications—				
Government Central Press	11,000	11,000	11,000	9,751
Commissioner in Sindh's Press	2,000	1,000	3,000	1,127
High Court Press	4,000	4,000	3,000	4,208
Total Sale of Gazettes and other Publications	17,000	16,000	17,000	15,086
Other Press Receipts—				
Government Central Press	24,000	21,600	25,000	32,864
Commissioner in Sindh's Press	7,000	6,000	8,000	8,655
High Court Press	...	...	...	312
Jail Press	2,000	2,200	2,000	2,488
Other Presses, &c.	...	200	1,000	157
Total other Press Receipts	33,000	30,000	36,000	44,476

XXV.—MISCELLANEOUS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Gain by Exchange	8,000	8,000	8,000	7,816
Premium on bills	11,000	20,000	11,000	12,780
Unclaimed Bills of Exchange of more than three years' standing	...	...	...	340
Fees for Government Audits	6,000	6,000	4,000	3,455
Rents	...	...	...	50
Recovery of Insurance and other Charges on English Stores	30,000	27,000	25,000	50,533
Revenue of Berbera and Bulhar	1,35,000	1,00,000	1,20,000	1,38,157
Revenue of Zaila	71,000	67,000	67,000	71,643
Extraordinary Items	...	4,10,000	...	57,484
Total Imperial	2,61,000	6,38,000	2,35,000	3,42,258
Provincial.				
Unclaimed Deposits	12,000	5,000	12,000	14,355
Treasure Trove	1,000	1,000	1,000	6,196
Sale-proceeds of Durbar Presents	2,000	1,000	4,000	9,333
Sale of old Stores and Materials	3,000	3,000	2,000	1,654
Sale of Land and Houses, &c.	...	1,000	...	100
Fees for Government Audits	2,000	5,000	2,000	2,121
Contributions	2,000	2,000	4,000	2,784
Rents	5,000	6,000	6,000	5,240
Miscellaneous Fees, Fines, and Forfeitures	10,000	10,000	7,000	12,070
Miscellaneous	20,000	16,000	20,000	21,592
Total Provincial	57,000	50,000	58,000	75,445
Local.				
Sale of old Stores and Materials	2,000	2,000	1,000	1,754
Contributions	67,000	68,000	69,000	70,831
Rents	7,000	6,000	6,000	6,059
Extraordinary Items	...	...	...	29,920
Miscellaneous	14,000	14,000	14,000	17,517
Total Local	90,000	90,000	90,000	1,26,081
TOTAL	4,08,000	7,78,000	3,83,000	5,43,784

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Fees for Government Audits—				
Fees for Government Audits, Imperial—	Rs.	Rs.	Rs.	Rs.
Bombay Port Trust	2,500		1,500	
Karachi Port Trust	500		...	
Aden Port Trust	500		...	
Administrator-General	2,000		1,600	
David Sassoon's Reformatory	75		75	
Government Central Book Depôt, Bombay	350		250	
Master and Registrar in Equity	350		350	
Inspector of Steam Boilers	100		100	
	6,375		3,875	
Add or *deduct*—For rounding	*375*		*125*	
Total Fees for Government Audits, Imperial	6,000	6,000	4,000	3,455
Fees for Government Audits, Provincial	2,000	5,000	2,000	2,121
Total Fees for Government Audits	8,000	11,000	6,000	5,576

XXV.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Revenue of Berbera and Bulhar—				
Customs	1,30,000		1,17,000	1,30,147
Law and Justice	2,600		1,100	3,470
Public and Water-Works	400		...	649
Miscellaneous	2,000		1,900	3,891
Total Revenue of Berbera and Bulhar	1,35,000	1,00,000	1,20,000	1,38,157
Revenue of Zaila—				
Customs	70,000		66,000	70,936
Law and Justice	200		400	115
Kafila and Zariba Fees	...		200	...
Miscellaneous	800		400	592
Total Revenue of Zaila	71,000	67,000	67,000	71,643

XXIX.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Portion of Land Revenue due to Irrigation (*transferred from "I.—Land Revenue," page 6*)	9,53,000	8,94,000	7,62,000	7,73,702
TOTAL	9,53,000	8,94,000	7,62,000	7,73,702

XXXII.—CIVIL WORKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
In Charge of Civil Officers	5,000	5,000	8,000	4,609
Local.				
In Charge of Civil Officers	4,34,000	4,49,000	4,28,000	4,35,766
TOTAL	4,39,000	4,54,000	4,36,000	4,40,375

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
In Charge of Civil Officers.	Rs.	Rs.	Rs.	Rs.
Provincial.				
Miscellaneous—				
Fees for Masonry Graves and Monuments	1,000	1,000	...	...
Road-side Trees	2,000	2,000	5,500	1,818
Miscellaneous	2,000	2,000	2,500	2,791
Total Provincial	5,000	5,000	8,000	4,609
Local.				
Local Revenue retained to meet Cost of Collection—				
Ferry Receipts	42,000	41,000	38,000	42,416
Road Tolls	7,000	8,000	9,000	5,709
Net Proceeds of Public Ferries	1,18,000	1,17,000	1,25,000	1,27,328
Do. do. of Road Tolls	2,58,000	2,72,000	2,50,000	2,51,880
Rent of Buildings	2,000	2,000	2,000	2,151
Sale of Buildings	4,000	4,000	500	3,704
Road-side Trees	2,000	4,000	1,500	1,915
Miscellaneous	1,000	1,000	2,000	663
Total Local	4,34,000	4,49,000	4,28,000	4,35,766

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1890-91.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Revenue Refunds - - - -	5,46,000	5,91,000	6,47,000	4,31,199
Drawbacks - - - -	12,000	15,000	5,000	8,953
Total Imperial -	5,58,000	6,06,000	6,52,000	4,40,152
Provincial.				
Revenue Refunds - - - -	1,67,000	1,76,000	1,78,000	1,66,258
Local.				
Revenue Refunds - - - -	8,000	8,000	6,000	7,877
TOTAL -	7,33,000	7,90,000	8,36,000	6,14,287

Details.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
Revenue Refunds—	Rs.	Rs.	Rs.	Rs.
Imperial Heads—				
Salt - - - -	85,000	79,000	75,000	76,674
Customs - - - -	1,64,000	2,03,000	2,55,000	51,244
Total Imperial Heads -	2,49,000	2,82,000	3,30,000	1,27,918
Divided Heads—Imperial Share—				
Land Revenue - - -	87,000	96,000	98,000	1,13,829
Stamps - - - -	21,000	23,000	21,000	18,951
Excise - - - -	1,72,000	1,71,000	1,72,500	1,48,559
Assessed Taxes - - -	12,500	14,500	20,000	17,123
Forest - - - -	3,000	3,000	3,500	3,151
Registration - - - -	1,500	1,500	2,000	1,668
Total Divided Heads—Imperial -	2,97,000	3,09,000	3,17,000	3,03,281
Total Revenue Refunds, Imperial -	5,46,000	5,91,000	6,47,000	4,31,199
Divided Heads—Provincial Share—				
Land Revenue - - -	29,000	32,000	32,000	37,943
Stamps - - - -	63,000	68,000	63,000	56,853
Excise - - - -	58,000	57,000	57,500	49,520
Assessed Taxes - - -	12,500	14,500	20,000	17,123
Forest - - - -	3,000	3,000	3,500	3,151
Registration - - - -	1,500	1,500	2,000	1,668
Total Divided Heads—Provincial -	1,67,000	1,76,000	1,78,000	1,66,258
Total Revenue Refunds, Provincial -	1,67,000	1,76,000	1,78,000	1,66,258
Local Head—Provincial Rates—				
Land Revenue (Sand and Quarry) Receipts, &c.			...	602
Local Boards' Cess - - -			6,000	6,749
Village Officers' Cess (Sindh) - -			...	526
Total Revenue Refunds, Local -	8,000	8,000	6,000	7,877

2.—ASSIGNMENTS AND COMPENSATIONS.(a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Compensations - - - -	9,43,000	9,82,000	10,09,000	7,74,798
Provincial.				
Inamdars and other Grantees - -	78,59,000	78,96,000	78,34,000	77,98,426
Pensions in lieu of resumed Lands - -	9,01,000	9,01,000	9,04,000	9,01,337
Compensations - - - -	3,60,000	6,27,000	6,24,000	3,49,010
Total Provincial -	91,20,000	94,24,000	93,62,000	90,48,773
TOTAL -	1,00,63,000	1,04,06,000	1,03,71,000	98,23,571

(a) The majority of the payments are fixed. The fluctuating payments are controlled by Commissioners.

2.—ASSIGNMENTS AND COMPENSATIONS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Compensations.				
Shared.				
Excise Compensations—				
Native States—				
Kurundwad (Senior)	8,665		8,665	
Kurundwad (Junior)	6,300		6,300	
Ramdurg	4,626		4,626	
Kunheras Wadikar	34		34	
Miraj (Senior)	6,122		6,122	
Mudhol	5,187		5,187	
Shri Swami Sankeshwar	100		100	
Sawanur	11,584		11,584	
Jath	2,032		2,032	
Pant Pratinidhi of Oundh	3,666		3,666	
Phaltan	2,500		2,500	
Bhor	12,449		12,449	
Daflapur	125		125	
Sangli	29,173		29,173	
Miraj (Junior)	2,435		2,435	
Mhaisal	109		109	
Jowhar	32,000		32,000	
Akalkot	2,471		2,471	
Jamkhandi State and Inamdars	19,000		19,000	
Bombay Municipality	1,43,750		1,43,750	
Inamdars of the Villages of Kop, Hanchinal and Benkanchi	1,171		1,171	
Nawab of Cambay	35,000		35,000	
Rewakanta Agency and Nawab of Balasinor	23,257		23,473	
Khandesh Agency	21,618		21,618	
Mahikanta Agency	625		...	
Mahikanta Agency { Godasar and Haldarwas	2,450		...	
Mahikanta Agency { Bavisi Villages	2,550		...	
Total Excise Compensations	3,78,999	4,12,000	3,73,590	3,61,108
Imperial Share—Three-fourths	2,84,249	3,09,000	2,80,193	2,70,831
Provincial Share—One-fourth	94,750	1,03,000	93,397	90,277
Compensations, Imperial.				
Excise Compensations, Imperial Share	2,84,249	3,09,000	2,80,193	2,70,831
Goa Subsidy under Article XV of the Treaty of 1879	4,00,000	4,00,000	4,00,000	4,00,000
Salt Pans in Portuguese India	1,40,631	1,55,000	1,52,000	1,03,967
Customs Tariff Compensations	1,18,000	1,18,000	1,77,000	...
	9,42,880		10,09,193	
Add or *deduct*—For rounding	120		*193*	
Total Compensations, Imperial	9,43,000	9,82,000	10,09,000	7,74,798
Compensations, Provincial.				
Excise Compensations, Provincial Share	94,750	1,03,000	93,397	90,277
Compensation to Janjira State	13,000	13,000	13,000	13,000
Salt Compensations—				
Exceeding Rs. 5,000 per annum—				
Cambay State	40,000	40,000	40,000	40,000
Not exceeding Rs. 5,000 per annum—				
Pant Pratinidhi of Oudh	1,045		1,045	
Phaltan State	2,011		2,010	
Daflapur State	114		114	
Akalkot State	142		142	
Total not exceeding Rs. 5,000 per annum	3,312	3,300	3,311	3,198
Total Salt Compensations	43,312	43,300	43,311	43,198
Opium Compensations—				
Native States—Kaira	7,137		7,137	
Ditto Ahmedabad	7,228		7,228	
Chief of Palanpur	28,000		2,94,000	
Total Opium Compensations	42,365	3,08,000	3,08,365	13,690
Carried over	1,93,427	4,67,300	4,58,073	1,60,165
	9,43,000	9,82,000	10,09,000	7,74,798

2.—ASSIGNMENTS AND COMPENSATIONS—*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Compensations—*continued.*				
Brought forward -	9,43,000	9,82,000	10,09,000	7,74,798
COMPENSATIONS, PROVINCIAL—Brought forward -	1,93,427	4,67,300	4,58,073	1,60,165
OTHER MISCELLANEOUS COMPENSATIONS—				
Exceeding Rs. 5,000 per annum—				
Kawasji Jahangir Ready-money - -	50,000		50,000	
Sar Desai of Sawantwadi - -	17,243		17,243	
Shahaji Maloji Raje Bhosle of Akalkot -	9,606		9,606	
Nawab Bhismilla Kanji of Radhanpur -	11,048		11,048	
Jowarsingji Kubersingji, Thakur of Patri -	10,522		10,522	
Vagaji Santaji and Fate Singh Kanoji, Thakur of Jinjuwara - - -	8,566		8,566	
Shankar Rao Chimnaji Pant Sachin of Bhor -	6,331		6,331	
Total exceeding Rs. 5,000 per annum -	1,13,316	1,13,000	1,13,316	1,35,412
Compensations not exceeding Rs. 5,000 per annum -	53,707	46,700	52,339	53,433
TOTAL OTHER MISCELLANEOUS COMPENSATIONS -	1,67,023	1,59,700	1,65,655	1,88,845
	3,60,450		6,23,728	
Add or *deduct*—For rounding -	*450*		272	
TOTAL COMPENSATIONS, PROVINCIAL - -	3,60,000	6,27,000	6,24,000	3,49,010
Total Compensations -	13,03,000	16,09,000	16,33,000	11,23,808
Inamdars and other Grantees.				
INAMDARS.				
Exceeding Rs. 5,000 per annum—				
Raja of Rajpipla - - -	12,286		12,286	
Pant Sachin of Bhor - - -	29,202		29,875	
Sheikh Ajmuddin Waikar - -	14,108		14,108	
Pant Pratinidhi of Vishalgad - -	29,803		29,803	
Shahaji Rajé Bhoslé Akalkotkar - -	10,828		10,828	
Jatsing Bharatsingh (Minor) - -	7,253		72,530	
Gomansingh Chatursingh- - -	5 579		5,579	
Mohanbava Hatehsingh - - -	5,191		5,191	
Chandrasingh Raisingh and others - -	7,197		7,197	
	1,21,447	1,87,000	1,87,397	1,13,835
Inams not exceeding Rs. 5,000 per annum -	2,98,624	2,96,000	2,98,587	3,07,035
Commutations - - - -	80	...	60	27
TOTAL INAMDARS -	4,20,151	4,83,000	4,86,044	4,20,897
DISTRICT AND VILLAGE OFFICERS—				
Fixed Allowances - - -	3,37,286		3,54,136	3,33,373
Fluctuating Allowances - - -	41,000		17,700	1,975
Commutations - - -	220		320	140
TOTAL DISTRICT AND VILLAGE OFFICERS -	3,78,506	3,71,000	3,72,156	3,35,488
VILLAGE SERVANTS USEFUL TO COMMUNITIES—				
Cash Allowances Fixed - - -	17,460		25,633	18,130
Do. do. Fluctuating - -	...		2,770	...
Commutations - - -	10		10	...
TOTAL VILLAGE SERVANTS, &c. -	17,470	16,000	28,413	18,130
	8,16,127	8,70,000	8,86,613	7,74,515
Revenue of Alienated Lands—				
Inams - - - - -	61,70 000		60,78,200	61,53,278
Net payments to District and Village Officers -	6,75,000		6,73,600	6,73,142
Village Servants useful to Communities -	1,98,000		1,96,200	1,97,491
	70,43,000	70,26,000	69,48,000	70,23,911
Deduct—For rounding -	78,59,127		78,34,613	
	127		*613*	
Total Inamdars and other Grantees -	78,59,000	78,96,000	78,34,000	77 98,426
Pensions in lieu of resumed Lands.				
WARSHASANS (Charitable Allowances)—				
Dakshina Grant (*a*)—				
Allowances to Dakshina Fellows—				
Elphinstone College, Bombay - -	4,320		4,320	
Dekhan College, Poona - - -	3,900		3,900	
Gujarat College, Ahmedabad - -	1,200		1,200	
Total Allowances to Dakshina Fellows -	9,420		9,420	9,477
Carried over -	9 420		9 420	9,477

(*a*) Under control of the Director of Public Instruction.

2.—ASSIGNMENTS AND COMPENSATIONS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Pensions in lieu of resumed Lands—*continued.*				
WARSHASANS (Charitable Allowances)—*continued.*				
Dakshina Grant—Brought forward -	9,420		9,420	9,477
Other Allowances and Contributions—				
Poona Boarding House - - -	1,200		600	
Dharwar Boarding House - -			600	
Poona Training College Scholarships -	1,156		1,156	
Nasik Sanskrit School - - -	740		100	
Gokarn " - - -			100	
Hydrabad " - - -			100	
Ahmadnagar " - - -			100	
Trimback " - - -			100	
Poona Patshalla (Primary School) - -			100	
Karachi - - - -			100	
Contributions to the Salary of Mr. Kavasji D. Naigamwala, Curator of the Observatory and Lecturer in Astronomy and Optics in the College of Science- - - -	1,800		1,800	
	4,896		4,856	4,536
Dakshina (or Gifts) to Brahmins - -	700		802	699
Rewards to Authors—				
By Director of Public Instruction - -	5,667			5,830
Dakshina Prize Committee - -				
	5,667		5,605	5,830
Total Dakshina Grant -	20,683	21,000	20,683	20,542
Other Annual Payments - - -	62,019	69,000	62,845	56,771
Commutations - - - -	110		10	192
TOTAL WARSHASANS (CHARITABLE ALLOWANCES)	82,812	90,000	83,538	77,505
DEWASTHANS (Allowances to Temples and Mosques)—				
Annual Payments exceeding Rs. 5,000—				
Narsingh Dev (Poona) - - -	5,655		5,655	
Temple of Parwati (do.)- - -	17,862		17,862	
Trimabkeshwar (Nasik) - - -	11,462		11,462	
Total Annual Payments exceeding Rs. 5,000 -	34,979	35,000	34,979	34,979
Annual Payments not exceeding Rs. 5,000 -	2,15,741	2,09,000	2,15,393	2,23,279
Commutations - - - -	540		270	488
Other Grantees - - - -	...		...	1,740
TOTAL DEWASTHANS -	2,51,200	2,44,000	2,50,642	2 60,486
Revenue of alienated lands—				
Warshasans (Charitable Allowances, &c.) -	5,67,000	5,67 000	5,70,000	5,63,346
Dewasthans (Allowances to Temples) - -				
	9,01,072		9.04,180	
Deduct—For rounding -	*72*		*180*	
Total Pensions in lieu of resumed Lands	9,01,000	9,01,000	9,04,000	9,01,337

3.—LAND REVENUE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Charges of District Administration(*a*) - -	28,77,000	28,17,000	29,01,000	28,33,921
Survey and Settlement - - -	9,96,000	10,33,000	10,95,000	9,77,494
Land Records and Agriculture - -	64,000	51,000	74,000	68,470
Allowances to District and Village Officers(*a*) -	6, 12,000	25,69,000	25,76,000	25,87,641
TOTAL PROVINCIAL -	65,49,000	64,70,000	66,46,000	64,67,526
LOCAL.				
Charges on account of Land Revenue Collections	1,000	1,000	1,000	46
Charges on account of Fishery Collections -	...	...	...	390
Allowances to District and Village Officers -	2,38,000	2,29,000	2,31,000	2,19,921
TOTAL LOCAL -	2,39,000	2,30,000	2,32,000	2,20,357
TOTAL -	67,88,000	67,00,000	68,78,000	66,87,883

(*a*) Under the control of Commissioners of Divisions for the Presidency, and of the Commissioner in Sindh for Sindh.

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration.				
		GENERAL ESTABLISHMENTS—PROVINCIAL.				
		Salaries.				
10	11	Collectors . Senior (2,325)[4]	2,94,624		2,67,840	
8	7	Collectors . Junior (1,800)[4]	1,45,152		1,65,888	
3	3	Collectors . Sindh (1,800)	64,800		64,800	
1	1	Collectors . Bombay (2,325 + 100)[4]	27,936		27,936	
			5,32,512	2,61,000	5,26,464	2,68,363
1	1	Deputy Commissioner - (1,200)	14,400	9,000	14,400	7,200
		Assistant Collectors.(a)				
14	14	1st Assistant Collectors - (900)[4]	1,45,152		1,45,152	
2	2	Do. Sindh - (800)	19,200		19,200	
1	1	Do. Do. - (750)	9,000		9,000	
11	11	2nd Assistant Collectors - (700)[4]	88,704		88,704	
—	1	Do. Sindh - (700)[4]	8,064		...	
2	2	Do. Do. - (600)	14,400		14,400	
1	—	Do. Do. - (600)[4]	...		6,912	
1	1	Do. Bombay - (900 + 100)[4]	11,520		11,520	
		Supernumerary.				
		Assistant Collectors. (a)				
36	36	Assistant Collectors - (500)[4]	2,07,360		2,07,360	
2	2	Do. Sindh - (500)	12,000		12,000	
—	—	Do. Do. - (450)[4]	...		...	
1	—	Do. Do. - (400)	...		4,800	
6	4	Assistant Collectors - - (450)[4]	20,736		31,104	
8	9	Do. Do. - - (400)[4]	41,472		36,864	
1	1	Assistant Collector, Statutory Civilian - - (450)	5,400		5,400	
7	8	Assistant Collectors, Statutory Civilians - - (320)	30,720		26,880	
1	1	Assistant Collector, Statutory Civilian - - (250)	3,000		3,000	
		TOTAL ASSISTANT COLLECTORS -	6,16,728	2,09,000	6,22,296	2,04,707
		Deputy Collectors and Magistrates (a)—				
1	1	1st grade 800 - -	9,600		9,600	
3	2	2nd „ 700 - - -	16,800		25,200	
3	3	3rd „ 600 - - -	21,600		21,600	
11	12	4th „ 500 - - -	72,000		66,000	
13	11	5th „ 400 - - -	52,800		62,400	
14	16	6th „ 300 - - -	57,600		50,400	
			2,30,400	1,37,000	2,35,200	1,36,642
		Deduct—				
		Portion transferred to "19A—Law and Justice—Courts of Law—Criminal Courts," page 83 -	13,94,040		13,98,360	
			6,77,292		*6,79,452*	
			7,16,748		7,18,908	
		Transferred to "9—Customs", page 50	*19,728*		*19,728*	
			6,97,020		6,99,180	
4	4	Deputy Collectors 1—400; 3—300 -	15,600		16,800	
		Temporary (do.) - -	...		...	
			7,12,620		7,15,980	
		Deduct—Probable Savings -	*77,620*		*75,980*	
		Total Salaries—Land Revenue Share -	6,35,000	6,16,000	6,40,000	6,16,912
		Establishment.				
21	21	Treasury Accountants - -	43,680		45,240	45,709
891	886	Clerks - - - -	4,32,972		4,34,676	4,30,195
693	708	Servants - - -	67,530		67,074	68,374
		Temporary Establishment - -	15,000		15,000	14,550
			5,59,182		5,61,990	
		Add or Deduct—For rounding -	*182*		10	
		Total Establishment -	5,59,000	5,51,000	5,62,000	5,58,828
		Allowances.				
		Travelling Allowance to Officers -	77,000		82,000	76,246
		Ditto to Establishment -	68,000		71,000	68,494
		Total Allowances -	1,45,000	1,42,000	1,53,000	1,44,740
		TOTAL GENERAL ESTABLISHMENT -	13,39,000	13,09,000	13,55,000	13,20,480
		Carried over -	13,39,000	13,09,000	13,55,000	13,20,480

(a) An allowance of Rs. 100 a month is drawn by one as Railway Magistrate, Thana, and by a Deputy Collector as Deputy Commissioner of Currency, Karachi.

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Charges of District Administration—*contd.*				
		Brought forward -	13,39,000	13,09,000	13,55,000	13,20,480
		SUB-DIVISIONAL ESTABLISHMENTS.				
		Salaries.				
		Mamledars and Mukhtiarkars—				
26	26	1st grade 250 - -	78,000		78,000	
41	41	2nd „ 200 - -	98,400		98,400	
62	62	3rd „ 175 - -	1,30,200		1,30,200	
69	68	4th „ 150 - -	1,22,400		1,24,200	
8	9	5th „ 100 - -	10,800		9,600	
		Total Mamledars, &c. -	4,39,800		4,40,400	2,33,530
35	36	Mahalkaris - - -	27,720		27,060	
		Deduct—	4,67,520		4,67,460	
		Moiety transferred to "19A—Law and Justice—Courts of Law—Criminal Courts," page 83 - -	*2,33,760*		*2,33,730*	
			2,33,760			
		Add moiety of the pay of the Tehsildar employed in supervising the collection of revenue in Khelat -	1,200			
			2,34,960			
		Add—For rounding -	40			
		Total Salaries—Land Revenue Share -	2,35,000	2,34,000	2,33,730	2,33,530
		Establishment.				
		Mamledars, &c., Establishment—				
2,190	2,177	Clerks - - -	6,18,174		6,21,894	5,55,530
3,826	3,798	Servants - - -	2,93,177		2,94,875	2,92,737
		Temporary Establishment - -	10,000		15,000	8,994
			9,21,351		9,31,769	
		Deduct—				
		Moiety of pay of head clerks, &c., in Mamledars and Mukhtiarkars' offices chargeable to "19A, Law and Justice—Courts of Law—Criminal Courts," page 83 - - -	*63,090*		*63,090*	
			8,58,261		8,68,679	
		Add or *deduct*—For rounding -	*261*		321	
		Total Establishment—Land Revenue Share -	8,58,000	8,47,000	8,69,000	8,57,261
		Allowances.				
		Travelling Allowance to Mamledars, Mukhtiarkars and Mahalkaries - - -	37,000		36,000	36,039
		Travelling Allowance to Establishment -	60,000		70,000	60,547
		Total Allowances -	97,000	99,000	1,06,000	96,586
					12,08,730	
		Add—For rounding			270	
		TOTAL SUB-DIVISIONAL ESTABLISHMENT -	11,90,000	11,80,000	12,09,000	11,87,377
		KÁNUNGO ESTABLISHMENTS.				
		Establishment.				
		Inspectors.				
79	79	Circle Inspectors - - -	31,200		31,200	27,965
20	20	Servants - - -	960		960	546
		Allowances.				
		Travelling Allowance - - -	300		200	322
		Contingencies.				
		Miscellaneous - - -	2,460		1,900	...
			34,920		34,260	
		Add or *deduct*—For rounding -	80		*260*	
		TOTAL KÁNUNGO ESTABLISHMENT -	35,000	29,000	34,000	28,833
		Carried over -	25,64,000	25,18,000	25,98,000	25,36,690

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Charges of District Administration—*contd.*				
Brought forward	25,64,000	25,18,000	25,98,000	25,36,690
Supplies and Services.				
Cost of boundary Marks	10,850		9,393	6,838
Petty Constructions	26,144		24,072	11,716
Petty Repairs	16,268		16,268	11,890
Purchase of Land	760		760	810
Charges for Remittance of Treasure	8,780		8,721	9,309
Charges for conducting Law Suits	2,880		3,530	917
Purchase of Tents	3,900		3,800	1,673
Purchase of Carpets and Furniture	4,950		7,345	7,848
Charges for the service of Revenue Processes	6,966		6,846	7,800
Diet money to Revenue Defaulters	194		195	190
Rewards to Informers	50		50	55
Supply of Medicines	10		20	35
Total Supplies and Services	81,752	59,200	81,000	59,081
Contingencies.				
Purchase of Furniture	3,439		...	...
Rents	2,622		2,599	2,072
Rates and Taxes	1,030		500	243
Postage Charges	1,11,670		1,06,720	1,08,855
Telegram Charges	4,575		4,595	3,463
Peons' Uniforms and Belts	2,325		2,656	1,967
Carriage of Tents and Records	20,254		18,624	19,983
Hot Weather Establishment	2,594		2,594	1,983
Repairs of Furniture	830		1,110	549
Water-supply	100		110	198
Binding Land Measurers' (Tappedars) Books (Sindh)	2,060		2,060	2,531
Stationery Charges } Petty Supplies }	86,242		88,190	85,828
Repairs of Tents	150		...	364
Matting Charges	134		...	...
Miscellaneous Office Expenses	605		1,242	2,746
Total Contingencies	2,38,630	2,37,800	2,31,000	2,30,782
Payments to Officers of other Provinces	...	2,000	...	7,368
	28,84,382		29,10,000	
Deduct—Probable Savings	7,382		9,000	
Total Charges of District Administration	28,77,000	28,17,000	29,01,000	28,33,921
Survey and Settlement.				
Bombay, Proper.(a) Controlling Office.				
Salaries.				
1889-90: 1; 1890-91: 1 — Commissioner (3,000)[4]	34,560	26,100	28,800	29,182
Establishment.				
1889-90: 7; 1890-91: 6 — Clerks	4,800		4,800	4,800
1889-90: 6; 1890-91: 6 — Servants	696		696	695
Total Establishment	5,496	5,500	5,496	5,495
Allowances.				
Travelling Allowance of Officers	3,500		3,500	3,230
Ditto of Establishment	2,000		1,500	2,042
Total Allowances	5,500	5,000	5,000	5,272
Supplies and Services.				
Petty Repairs	20	...	...	...
Petty Construction	15	...	15	...
Purchase of Tents	...	...	...	291
Total Supplies and Services	35	...	15	291
Carried over	45,591	36,600	39,311	40,240

(a) Under the control of the Survey and Settlement Commissioner.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Survey and Settlement—*contd.*				
CONTROLLING OFFICE—*contd.*				
Brought forward -	45,591	36,600	39,311	40,240
Contingencies.				
Peons' Uniforms and Belts - -	40		...	...
Purchase of Furniture - - -	100		100	...
Repairs of Furniture - - -	20		10	20
Rents - - - -	600		600	575
Postage Charges - - -	350		350	151
Telegram Charges - - -	50		30	67
Purchase of Books - - -	10		10	2
Carriage of Tents and Records - -	700		400	416
Stationery and other Petty Supplies - -	100		50	16
Miscellaneous Office Expenses - -	200		150	236
Total Contingencies -	2,170	1,400	1,700	1,483
	47,761		41,011	
Deduct—Probable savings -	*2,761*		...	
" For rounding - -	...		*11*	
TOTAL CONTROLLING OFFICE -	45,000	38,000	41,000	41,723
SURVEY AND SETTLEMENT PARTIES.				
TALUKDARI SETTLEMENT OFFICER (AHMEDABAD). (*a*)				
Numbers. 1889-90. / 1890-91.				
Salaries.				
Allowance to Settlement Officer -	...	...	2,304	2,109
1 Talukdar Settlement Officer -	13,104	13,104	...	...
Establishment.				
7 / 14 Clerks - - - -	5,340	5,340	2,400	
5 Servants - - -	540	540	...	
Total Establishment -	5,880	5,880	2,400	2,357
Allowances				
Travelling Allowance to Officers - -	2,700	2,700		
Ditto to Establishment -	540	540		
Total Allowances .	3,240	3,240	1,200	1,200
	22,224	22,224		
Deduct—Amount of contribution to be recovered from Talukdari States -	*20,944*	*20,944*		
TOTAL TALUKDARI SETTLEMENT OFFICER -	1,280	1,280	5,904	5,666
BRITISH GIRASSIA AGENT (BARODA). (*b*)				
Numbers. 1889-90. / 1890-91.				
Salaries.				
1 / 1 Girassia Agent (500) - -	6,000	4,900	6,000	6,000
Establishment.				
1 / 1 Clerk - - -	360		360	360
2 / 2 Servants - - -	192		192	192
Total Establishment -	552	550	552	552
Allowances.				
Travelling Allowance to Officers - -	800		700	694
Ditto to Establishment -	128		100	...
Total Allowances -	928	400	800	694
Contingencies.				
Postage Charges - - -	15		15	9
Office Expenses and Miscellaneous - -	85		85	125
Total Contingencies -	100	80	100	134
TOTAL BRITISH GIRASSIA AGENT -	7,580	5,930	7,452	7,380
OTHER LAND SETTLEMENT CHARGES (KHOTI SETTLEMENT, RATNAGIRI) - -	16,000	15,790	16,644	21,028
	24,860			
Add—For rounding - - -	140			
TOTAL SURVEY AND SETTLEMENT PARTIES -	25,000	23,000	30,000	34,074
Carried over -	70,000	61,000	71,000	75,797

(*a*) Under the control of the Commissioner, Northern Division.
(*b*) Under the control of the Agent, Governor General, Baroda.

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Survey and Settlement—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	70,000	61,000	71,000	75,797
		PROFESSIONAL SURVEY PARTIES.(*a*)				
		Salaries.				
2	2	Superintendents (1,527), (1,200) -	32,735		31,535	32,605
2	2	Deputy Superintendents (760) -	18,240		18,240	
3	4	Assistant Settlement Officers (710) -	34,080		25,560	
		Assistant Superintendents—				
17	16	1st grade (600) - -	1,26,720		1,34,640	1,97,710
8	5	2nd „ (560) - -	33,600		53,760	
5	5	3rd „ (455) - -	27,300		27,300	
4	7	5th „ (280) - -	23,520		13,440	
			2,96,195		3,04,475	
		Deduct—Probable Savings -	*45,195*		*74,475*	
		Total Salaries -	2,51,000	2,41,000	2,30,000	2,30,315
		ESTABLISHMENT.				
		Office Establishment.				
165	160	Clerks - - - -	43,200		45,000	48,343
55	55	Servants - - -	6,000		6,000	6,150
		Temporary Establishment - -	7,200		6,000	6,820
		Total Office Establishment -	56,400	65,000	57,000	61,313
		Field Establishment.				
3	3	Draftsmen - - -	1,620		1,800	1,661
580	550	Measurers - - -	1,03,800		1,05,000	1,08,419
160	160	Classers - - -	42,600		43,000	36,608
12	9	Mappers - - -	1,980		4,000	2,200
80	85	Clerks - - - -	19,200		20,000	12,684
60	60	Servants and others - -	4,800		5,000	5,037
		Temporary Establishment - -	19,600		14,200	9,505
		Total Field Establishment -	1,93,600	1,77,000	1,93,000	1,76,114
		Total Establishment -	2,50,000	2,42,000	2,50,000	2,37,427
		Allowances.				
		Tentage and Travelling Allowances to Officers	56,000		56,000	55,651
		Travelling Allowance to Establishment -	11,000		11,000	9,025
		Total Allowances -	67,000	65,000	67,000	64,676
		Supplies and Services.				
		Charges of Field Work - - -	100		100	23
		Boundary Marks - - -	...		6,000	4,252
		Purchase of Instruments - -	100	2,600	100	53
		Petty Constructions and Repairs - -	500		500	439
		Mapping Charges - - -	1,500		1,500	1,169
		Purchase of Books - - -	300		300	254
		Supply of Medicines - - -	...	...	...	17
		Total Supplies and Services -	2,500	2,600	8,500	6,207
		Contingencies.				
		Rents, Rates, and Taxes - - -	2,000		2,000	1,972
		Postage Charges - - -	9,000		9,000	8,378
		Telegram Charges - - -	75		100	39
		Purchase of Furniture - - -	500		500	345
		Repairs of Furniture - - -	1,500		1,500	795
		Peons' Uniforms and Belts - -	125		100	74
		Carriage of Tents and Records - -	9,000		9,000	7,780
		Stationery and other Petty Supplies -	1,300		1,300	1,271
		Miscellaneous Office Expenses - -	3,000		3,000	3,205
		Total Contingencies - -	26,500	25,400	26,500	23,859
		TOTAL PROFESSIONAL SURVEY PARTIES -	5,97,000	5,76,000	5,82,000	5,62,484
		Carried over -	6,67,000	6,37,000	6,53,000	6,38,281

(*a*) Under the control of the Survey and Settlement Commissioner.

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Survey and Settlement—*contd.*				
		Brought forward -	6,67,000	6,37,000	6,53,000	6,38,281
		COST OF CADASTRAL MAPS. (*a*)				
		Salaries.				
1	1	Superintendent (800) - -	9,600	9,600	9,600	11,527
		Establishment.				
	11	Photographers - - -	5,484		4,704	3,600
	10	Draftsmen - - -	6,072		6,756	5,325
	6	Clerks - - - -	2,220		2,520	2,010
	22	Printers, Compositors, Pressmen, &c. -	5,580		5,832	3,295
	17	Servants - - -	1,884		1,548	6,156
		Temporary Establishment - -	1,368		1,932	1,174
					23,292	
		Deduct—Probable Savings -			*1,292*	
		Total Establishment -	22,608	22,000	22,000	21,560
		Supplies and Services.				
		Petty Construction and Repairs - -	300		...	425
		Freight and value of English stores -	10,000		10,000	12,791
		Purchase of Instruments and Material -	2,000		5,000	15
		Mapping Charges - - -	4,800		800	3,512
		Purchase of Furniture - - -	40		40	142
		Forwarding Charges - - -	340		450	...
		Purchase of Books - - -	20		10	23
		Total Supplies and Services -	17,500	16,000	16,300	16,908
		Special Charges, Sream Lithographic Press -	...	2,457	2,457	...
		Contingencies.				
		Repairs of Furniture - - -	100		100	...
		Postage Charges - - -	200		200	165
		Telegram Charges - - -	20		20	18
		Stationery and other Petty Supplies -	700		700	...
		Water-supply - - -	200		200	91
		Miscellaneous Office Expenses - -	3,300		300	2,966
		Total Contingencies -	4,520	3,943	1,520	3,240
			54,228		51,877	
		Add or *deduct*—For rounding -	*228*		123	
		TOTAL COST OF CADASTRAL MAPS -	54,000	54,000	52,000	53,235
		TOTAL, BOMBAY PROPER -	7,21,000	6,91,000	7,05,000	6,91,516
		PROFESSIONAL SURVEY PARTIES, SINDH. (*b*)				
		Salaries.				
1	1	Superintendent -(1,427-14)	17,135		11,400	10,819
1	1	Assistant Settlement Officer - (710)	8,520		8,520	
3	3	Assistant Superintendents - (660)	23,760		23,760	
1	2	" " - (560)	13,440		6,720	
—	—	" Superintendent - (455)	...		5,460	42,578
1	1	" " - (355)	4,260		4,260	
4	4	" Superintendents - (280)	13,440		13,440	
			80,555		73,560	
		Deduct—Probable Savings -	*20,555*		*13,560*	
		Total Salaries -	60,000	51,000	60,000	53,397
		ESTABLISHMENT.				
		Office Establishment.				
35	35	Clerks - - - -	14,500		14,500	13,315
5	5	Draftsmen - - -	2,000		2,000	2,383
23	23	Servants - - -	2,500		2,500	2,833
		Field Establishment				
80	80	Measurers - - -	24,000		24,000	31,817
88	88	Classers - - -	27,000		27,000	16,164
		Servants and Others - -	...		...	1,646
		Temporary Establishment - -	2,000		2,000	...
		Total Establishment -	72,000	69,000	72,000	68,158
		Carried over -	1,32,000	1,20,000	1,32,000	1,21,555
			7,21,000	6,91,000	7,05,000	6,91,516

(*a*) Under the control of the Survey and Settlement Commissioner.
(*b*) Under the control of the Commissioner in Sindh.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Survey and Settlement—*contd.*				
Brought forward -	7,21,000	6,91,000	7,05,000	6,91,516
PROFESSIONAL SURVEY PARTIES (SINDH)—*contd.*				
Brought forward -	1,32,000	1,20,000	1,32,000	1,21,555
Allowances.				
Travelling Allowance to Officers - -	13,000	14,000	13,000	11,880
Ditto to Establishment -	4,000		4,000	3,499
Total Allowances -	17,000	14,000	17,000	15,379
Supplies and Services.				
Petty Construction and Repairs - -	77		...	74
Mapping Charges - - -	750		750	737
Boundary Marks - -	90,000		1,85,000	1,39,702
Purchase of Instruments - - -	...		...	128
Charges of Field Work - - -	50,000		50,000	...
Total Supplies and Services -	1,40,827	2,42,000	2,35,750	1,40,641
Contingencies.				
Rents, Rates, and Taxes - - -	150		150	45
Postage Charges - - -	950		950	1,131
Telegram Charges - - -	20		...	18
Stationery Charges - - -	50		50	2,168
Carriage of Tents and Records - -	2,300		2,300	1,558
Petty Supplies - - -	750		750	...
Purchase of Furniture - - -	250		250	165
Repairs of Furniture - - -	80		...	71
Peons' Uniforms and Belts - -	50		...	45
Miscellaneous Office Expenses - -	525		525	322
Total Contingencies -	5,125	5,000	4,975	5,523
	2,94,952		3,89,725	
Add—For rounding -	48		275	
TOTAL PROFESSIONAL SURVEY PARTIES -	2,95,000	3,81,000	3,90,000	2,83,098
PAYMENTS TO OFFICERS OF OTHER PRESIDENCIES -	...	...	...	2,880
	10,16,000	10,72,000	10,95,000	9,77,494

Numbers. 1889-90.	Numbers. 1890-91.	FOREIGN SERVICE OF THE 3RD KIND JANGURA STATE SURVEY PARTIES. *Establishment.*	Rs.				
	2	Head Surveyors - -	2,100				
	2	Huzur Karkuns - -	456				
	3	Theodolite Karkuns -	684				
	10	Measurers - -	1,836				
	12	Classers - - -	2,796				
	2	Peons - - -	192				
		Temporary Establishment -	984				
			9,048				
		Deduct—Contribution -	*10,373*				
				1,325	*1,300*		
		Cambay Survey:					
		Clerks, Nitamdars and					
	14	Measurers - -	3,912				
	2	Servants - -	204				
			4,116				
		Deduct—Contribution -	*4,782*				
				666	*350*		
		Ramdurga Survey:					
		Contribution - -		*11,750*	*11,750*		
		Kurundwad Survey:					
		Contribution - -		*6,300*	*25,600*		
		TOTAL FOREIGN SERVICE OF THE 3RD KIND, &c. -		*20,041*			
		Add—For rounding -		41			
				20,000	*39,000*		
		Total Survey and Settlement -		9,96,000	10,33,000	10,95,000	9,77,494

3.—LAND REVENUE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Land Records and Agriculture.				
		DIRECTOR OF LAND RECORDS AND AGRICULTURE. (*a*)				
		Salaries.				
1	1	Director (1,200)[4] - -	13,824		13,824	10,548
1	—	Survey Officer (710) - -	...		8,520	7,810
1	1	Personal Assistant (500) -	6,000		6,000	4,398
		Total Salaries -	19,824	11,500	28,344	22,756
		Establishment.				
6	6	District Inspectors and Assistant Inspectors - - -	6,240		6,240	6,249
30	31	Clerks - - - -	12,864		12,540	12,262
16	14	Servants - - -	1,428		1,620	1,592
		Temporary Establishment - -	...		...	...
		Total Establishment -	20,532	19,000	20,400	20,103
		Allowances.				
		Travelling and Tentage Allowances to Officers	3,800		5,900	5,354
		Travelling Allowance to Establishment -	2,100		2,100	1,994
		Total Allowances -	5,900	4,500	8,000	7,348
		Supplies and Services.				
		Purchase of Carpets - - -	30		...	...
		Purchase of Books - - -	200		...	4
		Freight and Value of English Stores -	850		100	...
		Total Supplies and Services -	1,080		100	4
		Contingencies.				
		Peons' Uniforms and Belts - -	40		100	...
		Subscription to Newspapers - -	150		150	...
		Rents, Rates, and Taxes - - -	1,200		1,200	1,200
		Postage Charges - - -	1,400		1,600	1,453
		Telegram Charges - -	200		200	187
		Purchase of Furniture - - -	100		300	202
		Purchase of Tents - - -	...		...	...
		Repairs of Furniture - - -	50		50	...
		Carriage of Tents and Records - -	500		500	477
		Stationery and other Petty Supplies -	670		200	166
		Office Expenses and Miscellaneous - -	230		500	667
		Total Contingencies -	4,540	4,000	4,800	4,352
			51,876		61,644	
		Add or *deduct*—For rounding -	*124*		356	
		TOTAL DIRECTOR OF LAND RECORDS AND AGRICULTURE - - -	52,000	39,000	62,000	54,563
		ALIENATION OFFICE, POONA. (*b*)				
		Salaries.				
1	1	Assistant Settlement Officer (300) -	3,600	3,600	3,600	4,800
		Establishment.				
7	7	Clerks - - - -	4,020		4,020	4,470
11	11	Servants - - -	1,080		1,080	1,080
		Temporary Establishment - -	2,760		2,760	2,755
					7,860	
		Deduct—Probable savings -			*260*	
		Total Establishment -	7,860	7,530	7,600	8,305
		Carried over -	11,460	11,130	11,200	13,105
			52,000	39,000	62,000	54,563

(*a*) Under the control of the Director.
(*b*) Under the control of the Commissioner, Central Division.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Land Records and Agriculture—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	52,000	39,000	62,000	54,563
ALIENATION OFFICE, POONA—*contd.*				
Brought forward -	11,460	11,130	11,200	13,105
Supplies and Services.				
Supply of Medicines - - -	...	...	...	2
Contingencies.				
Postage Charges - - -	400		400	400
Stationery Charges - - -	150		150	112
Repairs of Furniture - - -	50		50	...
Carriage of Tents and Records - -	75		75	...
Section Work - - - -	10		10	...
Miscellaneous Expenses - - -	115		115	288
Total Contingencies -	800	870	800	800
	12,260			
Deduct—For rounding -	*260*			
TOTAL ALIENATION OFFICE, POONA -	12,000	12,000	12,000	13,907
Total Land Records and Agriculture -	64,000	51,000	74,000	68,470
Allowances to District and Village Officers.				
ALLOWCS. TO DISTRICT & VILLAGE OFFICERS, PROVL.				
PARGANA & VILLAGE WATANDARS & VILLAGE EXPENSES.				
Allowances.				
Village Executive Officers - -	4,35,509		4,44,622	4,01,954
Village Accountants - - -	9,88,270		9,83,495	9,19,613
Village Servants useful to Government -	1,74,823		1,61,595	2,80,578
Remuneration for the Collection of Land Revenue - - - -	43,478		42,771	39,405
Total Allowances -	16,42,080		16,32,483	16,41,550
Contingencies.				
To Village Executive Officers - -	88,928		55,517	98,824
,, Village Accountants - - -	92,829		98,315	71,777
,, Village Servants useful to Government -	6,460		800	5,991
For Rest-houses, &c. - - -	5,963		5,962	223
Rewards - - - -	...		10,713	509
Total Contingencies -	1,94,180		1,71,307	1,77,324
TOTAL PARGANA AND VILLAGE, &c. -	18,36,260	17,99,000	18,03,790	18,18,874
REVENUE OF ALIENATED LANDS ADJUSTED.				
Revenue - - - -	7,76,000	7,70,000	7,72,000	7,68,767
	26,12,260		25,75,790	
Lump Alterations -	*260*		210	
TOTAL ALLOWCS. TO DIST. & VILLAGE OFFICERS, PROVL.	26,12,000	25,69,000	25,76,000	25,87,641
ALLOWCS. TO DISTRICT & VILLAGE OFFICERS, LOCAL.				
VILLAGE OFFICERS' CESS FUND.				
Establishment. (Numbers: 1889-90 / 1890-91)				
104 / 108 Supervising Tapedars - -	36,000	35,000	34,500	32,875
578 / 610 Tapedars - - -	1,34,000	1,28,000	1,27,020	1,22,276
682 / 718 Kotars - - -	52,000	50,000	49,104	47,703
Total Establishment -	2,22,000	2,13,000	2,10,624	2,02,854
Allowances.				
Travelling Allowance - - -	11,000	11,000	10,786	10,108
Contingencies.				
Miscellaneous Expenses - - -	5,000	5,000	9,952	6,959
			2,31,362	
Deduct—For rounding -			*362*	
TOTAL ALLOWCS. TO DIST. & VILLAGE OFFICERS, LOCAL -	2,38,000	2,29,000	2,31,000	2,19,921
Total Allowances to District & Village Officers	28,50,000	27,98,000	28,07,000	28,07,562

4.—OPIUM.

	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Opium Agencies and Establishments -	26,000	26,000	25,000	26,082
TOTAL -	26,000	26,000	25,000	26,082

4.—OPIUM—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Opium Agencies and Establishments (a)				
		Establishment.				
2	2	Inspectors - - -	2,400		2,400	2,400
3	3	Warehouse and Gate-keepers - -	5,400		5,040	4,812
3	3	Clerks - - - -	1,800		1,800	1,878
9	9	Servants - - -	996		996	996
		Total Establishment -	10,596	10,300	10,236	10,086
		Allowances.				
		Travelling Allowance - - -	5		20	...
		Deputy Collector's Fees for Supervision of Weighment - - -	67		250	119
		Total Allowances -	72	100	270	119
		Contingencies.				
		Peons' Uniforms and Belts - -	50		...	54
		Purchase of Furniture - - -	30		30	...
		Rents - - - -	14,580		14,580	14,547
		Postage Charges - - -	25		20	22
		Telegram Charges - - -	10		8	8
		Water-supply - - - -	50		50	38
		Miscellaneous Office Expenses - -	83		95	8
		Total Contingencies -	14,828	14,600	14,783	14,677
		Payments to Officers of other Provinces -	...	1,000	...	1,200
			25,496		25,289	
		Add or *deduct*—For rounding -	504		*289*	
		Total Opium Agencies and Establishments -	26,000	26,000	25,000	26,082

(a) Under the control of the Commissioner of Customs, Salt, Opium, and Excise.

5.—SALT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments and Contingencies -	8,03,000	8,77,000	8,74,000	8,53,974
Salt Purchase and Freight - - -	3,86,000	2,80,000	4,69,000	3,68,978
Preventive Establishments - - -	1,73,000	1,83,000	1,95,000	1,75,230
TOTAL -	14,52,000	13,40,000	15,38,000	13,98,182

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Salaries, Establishments and Contingencies.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Administration of Salt Revenue in Portuguese India. (a)				
		Salaries.				
1	1	Assistant Collector (800 L. A. 200) -	12,000	12,000	12,000	12,000
		Establishment.				
3	3	Inspectors - - -	3,000		3,000	2,995
3	3	Superintendents - - -	4,800		4,800	4,771
83	96	Clerks - - -	26,475		24,720	25,646
2	2	Do. Damaun - - -	480		480	
425	550	Servants - - -	47,948		42,148	40,000
14	14	Do. Damaun - - -	1,584		1,584	
15	15	Boat Establishment - -	1,932		1,932	2,557
		Temporary Establishment.				
13	—	Clerks - - - -	...		1,755	
117	—	Servants - - -	...		5,032	
8	—	Boat Establishment - -	...		768	
			86,219		86,219	
		Deduct—Probable Savings -	*4,219*		*4,219*	
		Total Establishment -	82,000	82,000	82,000	75,969
		Carried over -	94,000	94,000	94,000	87,969

(a) Expenditure controlled by the British Delegate to the Portuguese Treaty and his Assistant.

5.—SALT—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Salaries, Establishments and Contingencies—*contd.*	Rs.	Rs.	Rs.	Rs.
		ADMINISTRATION OF SALT REVENUE IN PORTUGUESE INDIA—*contd.*				
		Brought forward -	94,000	94,000	94,000	87,969
		Allowances.				
		Travelling and Tentage Allowances to Officers	1,500		1,500	1,600
		Travelling Allowance to Establishment -	2,475		2,475	2,553
		Total Allowances -	3,975	3,900	3,975	4,153
		Supplies and Services.				
		Remittance of Treasure - - -	45		45	25
		Purchase of Boats - - -	25		80	...
		Boat Stores and Repairs - - -	1,075		1,050	984
		Petty Construction - - -	200		300	589
		Petty Repairs - - - -	1,720		1,720	581
		Rewards - - - -	120		120	12
		Law Charges - - - -	200		100	201
		Carriage of Salt to Fish-curing Yards -	4,600		...	...
		Total Supplies and Services -	7,985	7,500	3,415	2,392
		Contingencies.				
		Rents - - - -	600		...	581
		Rates and Taxes - - -	...		600	...
		Purchase of Furniture - - -	526		705	271
		Repairs of Furniture - - -	55		...	5
		Postage Charges - - -	135		135	85
		Telegram Charges - - -	100		110	39
		Carriage of Tents and Records - -	50		50	11
		Stationery and other Petty Supplies -	1,620		3,200	6,818
		Total Contingencies -	3,086	2,600	4,800	7,810
			1,09,046		1,06,190	
		Deduct—For rounding -	*46*		*190*	
		TOTAL ADMINISTRATION, &c., IN PORTUGUESE INDIA	1,09,000	1,08,000	1,06,000	1,02,324
		COLLECTOR OF SALT REVENUE AND CHIEF ACCOUNT OFFICE.				
		Salaries.				
1	1	Collector (2,325)* - - -	26,784		26,784	22,256
1	1	Assistant Collector (550) - -	6,600		6,600	10,114
1	1	Native Assistant (300) - -	3,600		3,600	
		Total Salaries -	36,984	36,000	36,984	32,370
		Establishment.				
11	11	Clerks (Collector's Office) - -	8,160		8,160	8,064
30	30	Ditto (Chief Account Office) -	20,460		20,220	20,307
11	11	Servants (Collector's Office) -	1,368		1,368	1,568
2	2	Establishment in the Jath State -	240		240	...
14	14	Servants (Chief Account Office) -	1,644		1,644	1,625
23	23	Boat Establishment - -	4,203		4,203	4,064
		Total Establishment -	36,075	35,400	35,835	35,628
		Allowances.				
		Remuneration to Railway Companies for Collection of Salt Statistics - - -	450		450	300
		Travelling and Tentage Allowances to Officers -	2,580		2,580	2,630
		Travelling Allowance to Establishment -	2,300		2,300	2,561
		Total Allowances -	5,330	5,600	5,330	5,491
		Supplies and Services.				
		Coals for Government Boats - -	...		...	...
		Supply of Medicines - - -	...		...	11
		Boat Stores and Repairs - - -	4,400		4,100	3,666
		Purchase of Boats - - -	...		...	70
		Scales and Weights - - -	...		...	...
		Purchase of Tents - - -	800		...	...
		Rewards - - - -	...		...	...
		Law Charges - - - -	...		...	...
		Purchase of Carpets - -	...		...	21
		Total Supplies and Services -	5,200	3,400	4,100	3,768
		Carried over -	83,589	80,400	82,249	77,257
			1,09,000	1,08,000	1,06,000	1,02,324

5.—SALT—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments and Contingencies —*continued.*				
COLLECTOR OF SALT REVENUE AND CHIEF ACCOUNT OFFICE—*contd.*				
Brought forward	1,09,000	1,08,000	1,06 000	1,02,324
	83,589	80,400	82,249	77,257
Contingencies.				
Purchase of Furniture	...		...	...
Repairs of Furniture	308		300	...
Carriage of Tents and Records	500		500	863
Postage Charges	1,250		1,250	1,335
Telegram Charges	380		380	185
Peons' Uniforms and Belts	40		40	...
Stationery and other Petty Supplies	1,540		1,440	1,366
Miscellaneous Office Expenses	...		100	...
Total Contingencies	4,018	3,600	4,010	3,749
	87,607		86,259	
Add or *deduct*—For rounding	393		*259*	
TOTAL COLLECTOR OF SALT REVENUE AND CHIEF ACCOUNT OFFICE	88,000	84,000	86,000	81,006
PRESIDENCY DIVISION. (*a*)				
Establishment.				
Sarkarkun (Numbers: 1889-90: 1; 1890-91: 1)	3,000		3,000	3,296
Preventive Establishment (Numbers: 1889-90: 1; 1890-91: 1)	1,800		1,800	1,500
Clerks (Numbers: 1889-90: 34; 1890-91: 34)	12,180		12,180	12,157
Servants (Numbers: 1889-90: 149; 1890-91: 153)	14,556		14,136	13,952
Boat Establishment (Numbers: 1889-90: 4; 1890-91: 4)	444		444	444
Temporary Establishment	...		...	...
Total Establishment	31,980	31,500	31,560	31,349
Allowances.				
Travelling Allowance to Establishment	425	500	425	576
Boat Allowance	300	300	300	300
Total Allowances	725	800	725	876
Supplies and Services.				
Boat Stores and Repairs	500	200	700	104
Petty Construction	30	400	...	2,340
Petty Repairs	420		420	472
Rewards	50		75	8
Total Supplies and Services	1,000	600	1,195	2,924
Contingencies.				
Rents	60		60	60
Rates and Taxes	...		...	26
Purchase of Furniture	130		425	12
Repairs of Furniture	...		...	88
Postage Charges	100		100	51
Telegram Charges	...		...	...
Peons' Uniforms and Belts	...			(*b*) *288*
Stationery and other Petty Supplies	782		432	767
Miscellaneous Office Expenses	...		350	...
Total Contingencies	1,072	1,100	1,367	716
	34,777		34,847	
Add—For rounding	223		153	
TOTAL PRESIDENCY DIVISION	35,000	34,000	35,000	35,865
Carried over	2,32,000	2,26,000	2,27,000	2,19,195

(*a*) Expenditure controlled by the Commissioner of Customs, Salt, Opium, and Excise.
(*b*) Represents excess of clothing recoveries over clothing charges.

5.—SALT—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Salaries, Establishments and Contingencies —*continued.*				
		Brought forward -	2,32,000	2,26,000	2,27,000	2,19,195
		GUJARAT DIVISION. (a)				
		Salaries.				
1	1	Assistant Collector (800) - -	9,600		9,600	16,697
1	1	Do. (600) - -	7,200		7,200	
1	1	Assistant Surgeon (100, Allowance 50) -	1,800		1,800	2,386
		Total Salaries -	18,600	19,500	18,600	19,083
		Establishment.				
6	6	Superintendents - - -	11,700		11,700	8,681
9	9	Inspectors - - -	10,440		10,440	9,746
1	1	Sarkarkun - - -	1,800		1,800	2,400
53	54	Clerks - - - -	19,434		19,146	16,241
413	415	Servants - - -	39,890		39,770	36,964
3	3	Medical Establishment - -	312		312	312
46	46	Boat Establishment - -	4,440		4,440	4,330
—	—	Temporary Establishment - -	...		...	46
			88,016		87,608	
		Deduct—Probable Savings .	*7,016*		*7,608*	
		Total Establishment -	81,000	80,200	80,000	78,720
		Allowances.				
		Travelling and Tentage Allowances to Officers	2,222		2,100	2,320
		Travelling Allowance to Establishment -	3,543		3,565	3,745
		Total Allowances -	5,765	5,500	5,665	6,065
		Supplies and Services.				
		Commission on Sale of Salt - -	12,000		12,000	10,229
		Purchase of Boats - - -	...		1,000	...
		Boat Stores and Repairs - - -	1,850		1,800	2,310
		Petty Construction - - -	...		4,500	179
		Petty Repairs - - - -	1,990		1,990	525
		Rewards - - - -	1,715		1,401	2,084
		Remittance of Treasure - - -	55		55	49
		Supply of Medicines - - -	180		180	9
		Purchase of Carpets - - -	...		...	10
		Total Supplies and Services -	17,790	18,000	22,926	15,395
		Contingencies.				
		Rents - - - -	200		32	211
		Rates and Taxes - - -	126		126	126
		Postage Charges - - -	410		410	324
		Telegram Charges - - -	130		130	40
		Water-supply - - - -	312		312	293
		Peons' Uniforms and Belts - -	188		2,116	480
		Purchase of Furniture - - -	741		341	51
		Repairs of Furniture - - -	...		...	1
		Stationery and other Petty Supplies -	2,162		1,440	2,405
		Miscellaneous Office Expenses - -	...		722	...
		Lump Alterations -			5,629 180	
		Total Contingencies -	4,269	6,800	5,809	3,931
		Deduct—For rounding -	1,27,424 *424*			
		TOTAL GUJARAT DIVISION -	1,27,000	1,30,000	1,33,000	1,23,194
		Carried over -	3,59,000	3,56,000	3,60,000	3,42,389

(a) Expenditure controlled by the Commissioner of Customs, Salt, Opium, and Excise.

5.—SALT—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Salaries, Establishments and Contingencies—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	3,59,000	3,56,000	3,60,000	3,42,389
		KONKAN DIVISION. (a)				
		Salaries.				
		(1/6) Salary of Deputy Collector transferred from "9—Customs, Konkan Division," page 52 - - -	2,765		2,765	2,047
		Assistant Collector (600) -	...		...	...
1	1	Ditto (500) + L.A. (150)	7,800		6,000	12,265
1	1	Ditto (450) -	5,400		5,400	
		Total Salaries -	15,965	14,400	14,165	14,312
		Establishment.				
18	18	Sarkarkuns - - -	24,780		24,780	24,428
16	9	Darogas - - -	20,880		20,880	10,945
	7	Inspectors - - -				9,054
403	411	Clerks - - - -	1,19,905		1,18,345	1,15,858
1,993	2,060	Servants - - -	1,85,868		1,79,360	1,72,688
29	29	Boat Establishment - -	3,480		3,480	3,166
		Preventive Establishment.				
72	72	Inspectors - - -	10,140		10,140	9,750
	65	Boat Establishment - -	6,328		6,328	5,928
		Temporary Establishment - -	...		...	149
			3,71,381		3,63,313	
		Deduct—Probable Savings -	*6,381*		*13,313*	
		Total Establishment -	3,65,000	3,60,000	3,50,000	3,51,966
		Allowances.				
		Travelling and Tentage Allowances to Officers -	1,334		1,334	1,749
		Travelling Allowance to Establishment -	9,465		9,365	9,165
		Boat Allowance - - -	12,123		12,123	11,693
		Total Allowances -	22,922	22,000	22,822	22,607
		Supplies and Services.				
		Purchase of Boats - - -	10,000		1,000	9,944
		Boat Stores and Repairs - - -	7,000		8,750	
		Rewards - - - -	1,675		1,500	878
		Petty Construction - - -	15,228		10,995	15,194
		Petty Repairs - - - -	960		960	1,358
		Compensation for Land - - -	...		...	...
		Remittance of Treasure - - -	65		65	36
		Law Charges - - - -	10		330	3
		Purchase of Carpets - - -	330		...	438
		Total Supplies and Services -	35,268	23,000	23,600	27,851
		Contingencies.				
		Rents - - - -	6		54	7
		Rates and Taxes - - -	494		446	23
		Charges for Water-supply - -	395		395	...
		Postage Charges - - -	1,150		1,150	1,047
		Telegram Charges - - -	30		30	2
		Peons' Uniforms and Belts - -	876		10,232	5,925
		Carriage of Tents and Records - -	500		500	466
		Purchase of Furniture - - -	1,752		2,888	1,521
		Repairs of Furniture - - -	...		...	188
		Stationery and other Petty Supplies -	7,222		7,222	6,690
		Miscellaneous Office Expenses - -	...		...	...
		Total Contingencies -	12,425	22,600	22,917	15,869
			4,51,580		4,33,504	
		Add or *Deduct*—For rounding -	420		*504*	
		TOTAL KONKAN DIVISION -	4,52,000	4,42,000	4,33,000	4,32,605
		Carried over -	8,11,000	7,98,000	7,93,000	7,74,994

(a) Expenditure controlled by the Commissioner of Customs, Salt, Opium, and Excise.

5.—SALT—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Salaries, Establishments and Contingencies—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	8,11,000	7,98,000	7,93,000	7,74,994
		SINDH DIVISION. (*a*)				
		Salaries.				
1	1	Assistant Commissioner, moiety transferred from "9—Customs," page 53 -	9,000	9,000	9,000	9,000
1	1	Assistant Collector, ⅓rd cost transferred from "9—Customs," page 53 -	1,200	1,200	1,200	1,200
		Total Salaries -	10,200	10,200	10,200	10,200
		Establishment.				
4	4	Superintendents - - -	6,960		6,912	6,712
3	3	Inspectors - - -	2,160		2,160	2,160
18	18	Clerks - - -	8,400		8,400	7,410
66	66	Servants - - -	7,296		7,296	6,951
175	175	Preventive Establishment - -	36,756		36,756	36,619
14	14	Temporary ditto - -	4,312		4,312	3,113
			65,884		65,836	
		Deduct—Probable Savings -	*1,884*		*2,836*	
		Total Establishment -	64,000	63,000	63,000	62,965
		Allowances.				
		Travelling and Tentage Allowances to Officers -	700		1,000	461
		Travelling Allowance to Establishment -	2,800		3,190	2,643
		Total Allowances -	3,500	3,000	4,190	3,104
		Supplies and Services.				
		Petty Construction - - -	979		} 1,082	...
		Petty Repairs - - -	955			435
		Rewards - - - -	200		200	115
		Total Supplies and Services -	2,134	800	1,282	550
		Contingencies.				
		Rents - - - -	240		240	240
		Postage Charges - - -	395		395	432
		Telegram Charges - - -	120		120	117
		Peons' Uniforms and Belts - -	249		207	171
		Carriage of Records - - -	137		140	10
		Purchase of Furniture - - -	48		...	165
		Repairs of Furniture - - -	...		...	153
		Stationery and other Petty Supplies - -	945		990	873
		Miscellaneous Office Expenses - -	...		...	...
		Total Contingencies -	2,134	2,000	2,092	2,161
			81,968		80,764	
		Add—For rounding -	32		236	
		TOTAL SINDH DIVISION -	82,000	79,000	81,000	78,980
		Total Salaries, Establishments & Contingencies	8,03,000	8,77,000	8,74,000	8,53,974
		Salt Purchase and Freight.				
		Portuguese India - - - -	9,000		6,000	6,330
		Ditto "Damaun" - - -	8,000		6,000	...
		Guzerat Division - - - -	3,27,000		4,20,000	3,27,149
		Konkan Division - - - -	2,000		2,000	471
		Sindh Division - - - -	40,000		35,000	35,028
		Total Salt Purchase and Freight -	3,86,000	2,80,000	4,69,000	3,68,978

(*a*) Expenditure controlled by the Commissioner in Sindh.

5.—SALT—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Preventive Establishments.				
		Establishment.				
15	15	Inspectors - - -	32,880		32,880	30,584
1	1	Sarkarkun - - -	600		600	600
113	113	Mounted Preventive Force - -	42,169		42,169	30,462
20	20	Clerks - - - -	3,960		3,960	3,855
1,001	1,001	Servants - - -	1,04,874		1,04,874	85,758
			1,84,483		1,84,483	
		Deduct—Probable Savings -	*28,483*		*28,483*	
		Total Establishment -	1,56,000	1,52,000	1,56,000	1,51,259
		Allowances.				
		Travelling Allowances to Establishment -	10,000	10,000	10,000	10,322
		Supplies and Services.				
		Purchase of Carpets - - -	...		...	...
		Petty Construction - - -	200		200	220
		Petty Repairs - - - -	460		460	837
		Clothing, Preventive Police - -	...		8,026	4,913
		Arms and Accoutrements - -	...		...	327
		Ordnance Stores - - -	...		...	63
		Rewards - - - -	3,500		4,000	420
		Remittance of Treasure - - -	5		5	4
		Purchase of Land - - -	...		13,597	4,338
		Total Supplies and Services -	4,165	18,500	26,288	11,128
		Contingencies.				
		Purchase of Furniture - - -	160		160	276
		Water-supply - - - -	...		...	155
		Rents - - - -	116		150	213
		Postage Charges - - -	280		280	250
		Telegram Charges - - -	70		70	...
		Carriage of Tents and Records - -	5		5	...
		Stationery and other Petty Supplies -	1,700		1,700	1,627
		Miscellaneous Office Expenses - -	...		...	...
		Total Contingencies -	2,331	2,500	2,365	2,521
			1,72,496		1,94,653	
		And—For rounding -	504		347	
		Total Preventive Establishments -	1,73,000	1,83,000	1,95,000	1,75,230

6.—STAMPS.(*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	65,000	63,000	65,000	63,004
Charges for the Sale of General Stamps -	58,000	57,000	57,000	55,078
Charges on Sale of Court-fees Stamps - -	35,000	35,000	35,000	34,058
Stamp paper supplied from Central Stores -	60,000	60,000	65,000	55,658
TOTAL -	2,18,000	2,15,000	2,22,000	2,07,798
IMPERIAL SHARE, ONE-FOURTH -	55,000	54,000	56,000	51,949
PROVINCIAL SHARE, THREE-FOURTHS -	1,63,000	1,61,000	1,66,000	1,55,849

(*a*) Expenditure, except "Inspector General and Inspectors" under "Superintendence," controlled by the Superintendent of Stamps.

6.—STAMPS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Superintendence.				
INSPECTOR-GENERAL AND INSPECTORS.				
Salaries.				
Inspector-General (part salary transferred from "19B—Law and Justice—Jails," page 85) -	4,000	4,000	4,000	4,000
Inspectors (part salary transferred from "12—Registration," page 60) - - -	2,900	2,600	2,900	2,774
Total Salaries -	6,900	6,600	6,900	6,774
Establishment.				
Clerks (part salary transferred from "12—Registration," page 60) - - - -	2,780	2,780	2,780	2,649
Allowances.				
Travelling Allowances - - -	...	10	...	46
TOTAL INSPECTOR-GENERAL AND INSPECTORS -	9,680	9,390	9,680	9,469
PRESIDENCY EXECUTIVE ESTABLISHMENT. STAMP OFFICE.				
Salaries.				
1889-90: 1 / 1890-91: 1 — Assistant Superintendent (600) -	7,200	7,200	7,200	7,200
Establishment.				
1889-90: 24 / 1890-91: 24 — Clerks - - - -	18,444		18,348	18,278
1889-90: 4 / 1890-91: 4 — Official Vendors - - -	2,340		2,880	2,880
1889-90: 37 / 1890-91: 37 — Servants - - -	4,164		4,164	4,146
Total Establishment -	24,948	25,000	25,392	25,304
Supplies and Services.				
Freight on English Stores - -	110	100	52	147
Contingencies.				
Rents, Rates, and Taxes - - -	...		...	...
Postage Charges - - -	1,800		1,800	800
Telegram Charges - - -	30		30	2
Stationery and other Petty Supplies -	860		1,000	286
Purchase of Furniture - - -	20		...	8
Repairs of Furniture - - -	20		25	16
Peons' Uniforms and Belts - -	60		60	...
Packing and Conveyance Charges - -	5,600		5,475	5,412
Total Contingencies -	8,390	6,700	8,390	6,524
TOTAL PRESIDENCY EXECUTIVE ESTABLISHMENT -	40,648	39,000	41,034	39,175
DISTRICT ESTABLISHMENTS.				
Establishment.				
1889-90: 26 / 1890-91: 26 — Clerks - - - -	9,588		9,408	9,005
1889-90: 2 / 1890-91: 2 — Servants - - -	168		168	318
1889-90: 1 / 1890-91: 1 — Official Vendor - - -	120		120	120
Total Establishment -	9,876	9,600	9,696	9,443
Allowances.				
Travelling Allowance - - -	40	10	43	12
Contingencies.				
Purchase of Furniture - -	...		...	6
Postage Charges - - -	2,630		2,580	2,638
Telegram Charges - - -	5		15	1
Stationery and other Petty Supplies -	2,372		2,605	1,181
Packing and Conveyance Charges - -	193		...	1,051
Miscellaneous Office Expenses - -	...		...	28
Total Contingencies -	5,200	5,000	5,200	4,905
TOTAL DISTRICT ESTABLISHMENTS -	15,116	14,610	14,939	14,360
	65,444		65,653	
Deduct—For rounding -	*444*		*653*	
Total Superintendence -	65,000	63,000	65,000	63,004

6.—STAMPS —*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Charges for the Sale of General Stamps.				
Commission - - - -	1,000	2,000	1,000	934
Discount - - - -	57,000	55,000	56,000	54,144
Total Charges for the Sale of General Stamps	58,000	57,000	57,000	55,078
Charges on Sale of Court-fees Stamps.				
Commission - - - - -	500	} 35,000	500	115
Discount - - - - -	34,500		34,500	33,943
Total Charges on Sale of Court-fees Stamps - - - -	35,000	35,000	35,000	34,058

7.—EXCISE (*a*).

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners' and Cantonment Magistrates' Establishments - - -	3,50,000	3,38,000	3,36,000	3,27,694
TOTAL -	3,50,000	3,38,000	3,36,000	3,27,694
IMPERIAL SHARE—THREE-FOURTHS -	2,63,000	2,54,000	2,52,000	2,45,770
PROVINCIAL SHARE—ONE-FOURTH -	87,000	84,000	84,000	81,924

(*a*) Under the control of Commissioner of Customs, Salt, Opium, and Excise for the Presidency, and of the Commissioner of Sindh for that Province.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Collectors', Commissioners', and Cantonment Magistrates' Establishments.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		PRESIDENCY EXECUTIVE ESTABLISHMENT. *Salaries.*				
1	1	Assistant Collector (470) - -	5,640	5,280	5,280	6,210
		Establishment. Distillery Establishment.				
26	26	Inspectors - - -	19,620		19,680	17,554
5	5	Gaugers - - -	3,000		3,000	2,648
1	1	Clerk - - - -	480		480	560
4	4	Servants and Guards - -	456		456	456
		Temporary Establishment - -	900		...	...
		Total Distillery Establishments -	24,456	24,400	23,616	21,218
		Establishment in Collector's, &c, Offices.				
5	5	Clerks - - -	3,540	3,400	3,540	3,287
34	34	Servants - - -	4,104	3,400	4,104	3,227
		Temporary Establishment - -	350	...	...	...
		Total Establishment in Collector's, &c., Offices-	7,994	6,800	7,644	6,514
		Total Establishment -	32,450	31,200	31,260	27,732
		Allowances.				
		Travelling, Conveyance and Horse Allowances to Officers - - - -	600	600	600	593
		Travelling, Conveyance and Horse Allowances to Establishment - - -	1,460	1,600	1,460	1,295
		Total Allowances -	2,060	2,200	2,060	1,888
		Carried over -	40,150	38,680	38,600	35,830

7.—EXCISE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners', and Cantonment Magistrates' Establishments—*contd.*				
PRESIDENCY EXECUTIVE ESTABLISHMENT—*contd.*				
Brought forward -	40,150	38,680	38,600	35,830
Supplies and Services.				
Rewards to Informers - - -	1,023	500	923	1,433
Conveyance of Excise Opium - -	5,500	5,500	5,500	5,687
Freight and value of English Stores- -	...	...	...	5
Total Supplies and Services -	6,523	6,000	6,423	7,125
Contingencies.				
Purchase of Furniture - - -	...	100	...	1,744
Rents - - - -	300	...	468	35
Rates and Taxes - - -	468	400		385
Postage Charges - - -	20	...	20	20
Telegram Charges - - -	205	200	205	106
Lighting Distilleries - - -	360	320	360	...
Water-supply - - -	9	...	9	...
Peons' Uniforms and Belts - -	120	200	120	25
Stationery and other Petty Supplies- -	980	1,600	980	805
Removal of Distillery Refuse - -	1,180	1,200	1,180	1,176
Miscellaneous Office Expenses - -	...	300	...	233
Total Contingencies -	3,642	4,320	3,342	4,529
	50,315		48,365	
Add or *Deduct*—For rounding -	685		*1,365*	
TOTAL PRESIDENCY EXECUTIVE ESTABLISHMENT -	51,000	49,000	47,000	47,484

Numbers. 1889-90.	Numbers. 1890-91.	DISTRICT ESTABLISHMENTS.				
		Distillery Establishments.				
3	3	Inspectors @ Rs. 250 - -	9,000		9,000	
—	1	" " 230 - -	2,760		...	
—	1	" " 220 - -	2,640		...	
1	—	" " 215 - -	...		2,580	
1	—	" " 210 - -	...		2,520	
3	3	" " 200 - -	7,200		7,200	
—	1	" " 175 - -	2,100		...	
1	1	" " 170 - -	2,040		2,040	
17	18	" " 150 - -	32,400		30,600	
11	11	" " 125 - -	16,500		16,500	
16	17	" " 100 - -	20,400		19,200	
23	23	" " 75 - -	20,700		20,700	
3	3	" " 70 - -	2,520		2,520	1,51,483
5	5	" " 60 - -	3,600		3,600	
19	19	" " 50 - -	11,400		11,400	
15	16	" " 40 - -	7,680		7,200	
3	4	" " 35 - -	1,680		1,260	
18	23	" " 30 - -	8,280		6,480	
27	29	" " 25 - -	8,700		8,100	
28	25	" " 20 - -	6,000		6,720	
10	10	" " 18 - -	2,160		2,160	
21	21	" " 15 - -	3,780		3,780	
1	1	" " 14 - -	168		168	
7	7	" " 12 - -	1,008		1,008	
			1,72,716		1,64,736	
2	2	Supervisor and Assistant Supervisor -	8,700		8,040	4,913
11	11	Gaugers and Assistant Gaugers -	6,600		6,540	5,356
8	9	Clerks - - - -	2,688		2,388	6,021
155	156	Servants and Guards - -	20,940		20,916	13,106
4	4	Boat Establishment - -	408		408	60
		Temporary Establishment - -	1,800		3,024	1,791
		Total Distillery Establishments -	2,13,852	2,00,000	2,06,052	1,82,730
		Carried over -	2,13,852	2,00,000	2,06,052	1,82,730
			51,000	49,000	47,000	47,484

7.—EXCISE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Collectors', Commissioners' and Cantonment Magistrates' Establishments—*contd.*				
		Brought forward -	51,000	49,000	47,000	47,484
		DISTRICT ESTABLISHMENTS—*contd.*				
		Brought forward -	2,13,852	2,00,000	2,06,052	1,82,730
		Establishment in Collector's, &c., Offices				
1	1	Superintendent - - -	900	900	900	825
18	18	Clerks - - -	7,260	6,960	7,260	6,334
19	19	Servants - - -	2,220	2,800	2,220	2,735
		Total Establishment in Collector's, &c., Offices-	10,380	10,660	10,380	9,894
		Total Establishment -	2,24,232	2,10,660	2,16,432	1,92,624
		Allowances.				
		Travelling, Conveyance and Horse Allowances to Officers - - - -	900	900	...	1,531
		Travelling, Conveyance and Horse Allowances to Establishment - - -	40,578	40,200	39,000	35,505
		Allowances to Village Officers for collecting tree-tapping Fees - - -	900	900	1,000	464
		Total Allowances -	42,378	42,000	40,000	37,500
		Supplies and Services.				
		Boat Stores and Repairs - -	...	...	...	27
		Petty Construction - - -	...	600	...	6,442
		Petty Repairs - - - -	450	100	250	447
		Purchase of Land - - -	...	...	...	8
		Diet Money to defaulters - -	50	...	60	...
		Rewards to Informers - - -	15,000	14,500	13,181	14,874
		Conveyance of Excise Opium - -	605	2,300	130	2,226
		Secret Service Money - - -	800	...	800	...
		Law Charges - - - -	...	500	...	...
		Total Supplies and Services -	16,905	18,000	14,421	24,024
		Contingencies.				
		Rents - - - -	401	400	400	563
		Rates and Taxes - - -	10	100	...	39
		Water-supply - - -	...	100	...	179
		Telegram Charges - - -	42	...	40	14
		Postage Charges - - -	1,955	4,000	2,365	2,737
		Purchase of Furniture - - -	100	200	200	813
		Repairs of Furniture - - -	100	...	100	11
		Peons' Uniforms and Belts - -	295	100	292	157
		Carriage of Tents and Records - -	50	100	50	57
		Stationery and other Petty Supplies -	9,808	7,140	9,844	6,546
		Miscellaneous Office Expenses - -	2,100	200	706	2,709
					13,997	
		Lump Deductions .			70	
		Total Contingencies -	14,861	14,340	13,927	13,825
			2,98,376		2,84,780	
		Add or *Deduct*—For rounding -	624		780	
		TOTAL DISTRICT ESTABLISHMENTS -	2,99,000	2,83,000	2,84,000	2,67,973
		SETTLEMENT OF EXCISE ARRANGEMENTS WITH NATIVE STATES.				
		Salaries.				
1	—	Assistant Collector - -	...	4,300	3,600	8,640
		Establishment.				
3	—	Clerks - - - -	...	500	650	1,117
		Allowances.				
		Travelling Allowance to Officers - -	...		825	2,012
		Ditto to Establishment -	...		150	179
		Total Allowances -	...	1,100	975	2,191
		Carried over -	...	5,900	5,225	11,948
			3,50,000	3,32,000	3,31,000	3,15,457

7.—EXCISE —*continued.*

DETAILS.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners', and Cantonment Magistrates' Establishments —*contd.*				
Brought forward -	3,50,000	3,32,000	3,31,000	3,15,457
SETTLEMENT OF EXCISE, &c. —*contd.*				
Brought forward -	...	5,900	5,225	11,948
Contingencies.				
Postage Charges - - -	...	...	30	70
Telegram Charges - - -	...	10	...	14
Carriage of Tents and Records - -	...	50	75	142
Stationery and other Petty Supplies -	...	40	20	63
Miscellaneous - - - - -	...	...	75	...
Total Contingencies -	...	100	200	289
Deduct—For rounding -			5,425 *425*	
TOTAL SETTLEMENT OF EXCISE, &c. -	...	6,000	5,000	12,237
Total Collectors', Commissioners', and Cantonment Magistrates' Establishments -	3,50,000	3,38,000	3,36,000	3,27,694

8.—PROVINCIAL RATES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
LOCAL.	Rs.	Rs.	Rs.	Rs.
Collection of Rates and Cesses.				
Remuneration for collecting the Local Cess -	49,000	52,000	52,000	46,544
TOTAL -	49,000	52,000	52,000	46,544

9.—CUSTOMS (*a*).

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Sea-Customs—Salaries, Establishment, and Contingencies - - - - -	5,00,000	4,87,000	4,97,000	4,83,764
TOTAL -	5,00,000	4,87,000	4,97,000	4,83,764

(*a*) Under the control of the Commissioner of Customs, Salt, Opium and Excise for the Presidency and of the Commissioner in Sindh for Sindh.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Sea-Customs—Salaries, Establishment, and Contingencies.				
		COMMISSIONER.				
		Salaries.				
1	1	Commissioner - - -	40,320		34,560	33,680
1	1	Assistant to Commissioner - -	3,600		5,425	2,940
		Total Salaries -	43,920	40,000	39,985	36,620
		Establishment.				
8	8	Clerks (Main Office) - -	7,680		7,680	6,910
15	15	Servants (ditto) - - -	1,806		1,806	1,743
11	11	Boat Establishment - -	1,884		1,884	1,870
		Establishment of the Reporter General of External Commerce :—				
40	45	Clerks - - -	21,618		21,286	20,392
4	4	Servants - - -	360		360	357
		Total Establishment	33,348	33,000	33,016	31,272
		Carried over -	77,268	73,000	73,001	67,892

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sea-Customs—Salaries, Establishment, and Contingencies—*contd.*				
COMMISSIONER—Brought forward -	77,268	73,000	73,001	67,892
Allowances.				
Travelling Allowance to Officers - -	4,600		4,500	4,613
Ditto to Establishment -	1,500		1,500	1,463
Total Allowances -	6,100	6,000	6,000	6,076
Supplies and Services.				
Purchase of Tents - - -	1,000		1,000	...
Repairs of Boats and Barges - -	500		500	364
Purchase of Books - - -	50		50	45
Total Supplies and Services -	1,550	550	1,550	409
Contingencies.				
Repairs of Furniture - - -	...		...	24
Purchase of Furniture - - -	...		...	121
Postage Charges - - -	300	300	380	303
Telegram Charges - - -	100	50	300	95
Peons' Uniforms and Belts - -	120	300	...	...
Carriage of Tents and Records - -	500	450	}	615
Stationery and other Petty Supplies -	780	350	} 1,120	429
Miscellaneous Office Expenses - -	...		}	...
Total Contingencies -	1,800	1,450	1,800	1,587
	86,718		82,351	
Deduct—Probable Savings -	*3,718*		*351*	
TOTAL COMMISSIONER -	83,000	81,000	82,000	75,964
PRESIDENCY DIVISION.				
Salaries.				
Moiety of the pay of the Collector and Assistant Collector of Land Revenue and Customs, Bombay, transferred from "3—Land Revenue, Charges of District Administration, General Establishments," page 29 - -	19,728		19,728	18,225
Numbers. 1889-90. / 1890-91. — Assistant Collectors (750, 450, 350) -	18,600		18,600	15,432
Total Salaries -	38,328	35,000	38,328	33,657
Establishment.				
8 / 8 — Examiners - - -	12,360	12,400	12,360	12,362
6 / 6 — Gaugers - - -	16,200	16,400	16,200	16,979
45 / 49 — Clerks - - -	27,048	25,000	24,960	24,710
38 / 38 — Servants - - -	3,906	3,900	3,906	3,785
Preventive Establishment.				
1 / 1 — Superintendent - - -	7,200	8,200	7,200	7,200
4 / 4 — Inspectors - - -	11,400	11,400	11,400	11,313
55 / 55 — Preventive Officers - -	69,000	68,500	69,000	69,078
8 / 8 — Tallymen - - -	3,360	3,400	3,360	3,356
3 / 3 — Clerks - - -	1,260	} 7,100	1,260	} 7,330
13 / 13 — Gate-keepers - - -	6,240	}	5,760	}
75 / 75 — Boat Establishment - -	12,324	12,300	12,324	12,235
132 / 132 — Servants - - -	15,726	15,700	15,726	15,633
16 / 16 — Private Establishment - -	7,734	7,700	7,734	7,858
Total Establishment -	1,93,758	1,92,000	1,91,190	1,91,839
Allowances.				
Conveyance and Horse Allowances to Officers -	840		600	632
Travelling Allowance to Establishment -	1,260		1,540	1,715
Total Allowances -	2,100	2,100	2,140	2,347
Carried over {	2,34,186	2,29,100	2,31,658	2,27,843
	83,000	81,000	82,000	75,964

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sea-Customs—Salaries, Establishment, and Contingencies—*contd.*—Brought forward -	83,000	81,000	82,000	75,964
Presidency Division—*contd.*—Brought forward -	2,34,186	2,29,100	2,31,658	2,27,843
Supplies and Services.				
Purchase of New Boats - - -	450		...	...
Purchase of Books and Publications -	175		150	161
Boat Stores and Repairs - - -	2,000		3,500	3,159
Purchase of Dead Stock and Furniture -	...		...	...
Telephone Charges - - -	264		264	...
Marine Stores for Preventive Department -	1,500		...	1,178
Rewards - - - -	1,000		1,000	1,016
Petty Construction - - -	230		230	354
Petty Repairs - - -	270		270	320
Coals for Steam Launches - -	1,500		1,300	1,275
Supply of Medicines - - -	20		20	...
Freight and Value of English Stores -	...		...	1
Total Supplies and Services -	7,409	7,000	6,734	7,464
Contingencies.				
Purchase of Furniture - - -	...		...	229
Postage Charges - - -	220		220	202
Telegram Charges - - -	10		10	13
Rents - - - -	834		1,440	1,614
Rates and Taxes - - -	663		108	349
Stationery and other Petty Supplies -	2,100		1,242	1,668
Water-supply - - - -	240		240	186
Peons' Uniforms and Belts - -	360		...	595
Miscellaneous Office Expenses - -	...		1,218	...
Total Contingencies -	4,427	4,000	4,478	4,856
	2,46,022	2,40,100	2,42,870	
Deduct—Probable savings -	*2,022*	*100*	*870*	
Total Presidency Division -	2,44,000	2,40,000	2,42,000	2,40,163

Numbers. 1889-90.	Numbers. 1890-91.					
		Gujarat Division. *Salaries.*				
1	1	Assistant Collector - -	7,200	8,200	8,200	7,832
		Establishment.				
1	1	Special Officer, Cambay - -	1,800	1,600	1,800	1,491
6	6	Sarkarkuns and Darogas, &c. - -	4,320	4,300	4,320	4,291
41	41	Clerks - - - -	10,365	10,200	10,365	9,999
104	104	Servants - - -	10,074	10,000	10,074	10,050
26	26	Boat Establishment - -	2,949	2,800	2,949	2,650
		Preventive Establishment—				
1	1	Inspector - - -	2,100	2,100	2,100	2,100
11	11	Boat Establishment - -	1,060	1,000	1,060	1,059
		Total Establishment -	32,668	32,000	32,668	31,640
		Carried over -	39,868	40,200	40,868	39,472
			3,27,000	3,21,000	3,24,000	3,16,127

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sea-Customs—Salaries, Establishment and Contingencies—*contd.*				
GUJARAT DIVISION—*contd.*				
Brought forward -	3,27,000	3,21,000	3,24,000	3,16,127
	39,868	40,200	40,868	39,472
Allowances.				
Tentage and Travelling Allowances to Officers	1,500		1,500	1,323
Travelling Allowance to Establishment -	2,500		2,500	2,045
Total Allowances -	4,000	3,500	4,000	3,368
Supplies and Services.				
Rewards - - - -	1,240		1,240	1,061
Boat Stores and Repairs - - -	1,550		1,750	1,731
Petty Repairs - -	200		440	187
Petty Construction - - -	440		...	...
Total Supplies and Services -	3,430	3,100	3,430	2,979
Contingencies.				
Purchase of Furniture - - -	90		90	7
Rents - - - -	372		360	360
Postage Charges - - -	680		680	641
Telegram Charges - - -	20		20	...
Water-supply - - -	70		70	...
Carriage of Tents and Records - -	100		100	133
Peons' Uniforms and Belts - -	40		384	43
Stationery and other Petty Supplies -	1,310		1,310	1,203
Total Contingencies -	2,682	2,200	3,014	2,387
	49,980		51,312	
Deduct—For rounding -	*20*		*312*	
TOTAL GUJARAT DIVISION -	50,000	49,000	51,000	48,206
KONKAN DIVISION.				
Salaries.				
1889-90: 1; 1890-91: 1 — Deputy Collector (1,200)* - -	13,824		13,824	8,186
1889-90: 3; 1890-91: 3 — Assistant Collectors (1—800, 1—600, 1—350) - - -	21,000		15,600	17,982
	34,824		29,424	
Deduct—⅛ of Deputy Collector's pay transferred to "5—Salt," page 42 -	*2,765*		*2,765*	
Total Salaries -	32,059	26,000	26,659	26,168
Establishment.				
1889-90: 2; 1890-91: 2 — Sarkarkuns and Darogas - -	2,400		2,400	2,419
1889-90: 48; 1890-91: 48 — Clerks - - -	14,145		14,145	14,224
1889-90: 106; 1890-91: 106 — Servants - - -	11,070		11,070	11,310
1889-90: 47; 1890-91: 47 — Boat Establishment - -	5,294		5,294	4,919
Total Establishment -	32,909	32,000	32,909	32,872
Allowances.				
Tentage and Travelling Allowances to Officers -	5,720		5,727	5,917
Travelling Allowance to Establishment -	3,600		4,000	3,312
Boat Allowance - - -	180		180	160
Total Allowances -	9,500	9,300	9,907	9,389
Supplies and Services.				
Rewards - - - -	240		265	7
Boat Stores and Repairs - - -	2,100		2,000	1,805
Petty Construction and Repairs - -	1,500		1,185	1,007
Purchase of Boats - - -	...		200	...
Purchase of Carpets - - -	280		...	298
Total Supplies and Services -	4,120	3,200	3,650	3,117
Carried over -	78,588	70,500	73,125	71,546
	3,77,000	3,70,000	3,75,000	3,64,333

9.—CUSTOMS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Sea-Customs—Salaries, Establishment and Contingencies—*contd.*				
		KONKAN DIVISION—*contd.*				
		Brought forward	3,77,000	3,70,000	3,75,000	3,64,333
			78,588	70,500	73,125	71,546
		Contingencies.				
		Purchase of Furniture	600		880	192
		Repairs of Furniture	...		...	98
		Rents	471		543	529
		Rates and Taxes	500		500	42
		Postage Charges	2,800		2,800	2,643
		Telegram Charges	40		40	13
		Carriage of Tents and Records	250		250	356
		Stationery and other Petty Supplies	1,730		1,730	1,465
		Peons' Uniforms and Belts	25		25	237
		Total Contingencies	6,416	5,500	6,768	5,101
			85,004		79,893	
		Lump Alterations	3,004		107	
		TOTAL KONKAN DIVISION	82,000	76,000	80,000	76,647
		SINDH DIVISION.				
		Salaries.				
1	1	Collector (1,500)	18,000	18,000	18,000	9,000
1	1	Assistant Collector (300)	3,600	3,600	3,600	2,400
			21,600	21,600	21,600	
		Deduct—Moiety of pay of Collector and ⅓rd of Assistant Collector's pay transferred to "5—Salt," page 43	10,200	10,200	10,200	
		Total Salaries	11,400	11,400	11,400	11,400
		Establishment.				
—	5	Appraisers	2,700	2,600	...	2,603
22	15	Clerks, Gaugers and Examiners	11,040	11,100	14,280	11,389
35	35	Servants	3,876	3,900	3,876	3,849
7	7	Boat Establishment	1,260	1,200	1,260	1,260
5	5	Wharf Establishment	864	900	864	876
6	6	Statistical Establishment	4,200	4,200	4,200	4,200
7	7	Preventive Establishment	2,424	2,400	2,436	2,419
		Total Establishment	26,364	26,300	26,916	26,596
		Allowances.				
		Travelling Allowance to Officers	450		400	579
		Ditto to Establishment	50		100	2
		Total Allowances	500	400	500	581
		Supplies and Services.				
		Rewards	100		150	...
		Boat Stores and Repairs	1,200		1,200	1,377
		Petty Construction	...		..	1,158
		Petty Repairs	100		150	69
		Freight on Europe Stores	...		20	...
		Total Supplies and Services	1,400	1,000	1,520	2,604
			39,664	39,100	40,336	41,181
		Carried over	4,59,000	4,46,000	4,55,000	4,40,980

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Sea-Customs—Salaries, Establishment, and Contingencies—*contd.*				
Brought forward -	4,59,000	4,46,000	4,55,000	4,40,980
SINDH DIVISION—Brought forward -	39,664	39,100	40,336	41,181
Contingencies.				
Postage Charges - - -	200	200	200	203
Telegram Charges - - -	40	50	100	44
Rents - - - -	45	45	} 170	{ 41
Rates and Taxes - - -	125	...		121
Purchase of Furniture - - -	...	...	500	...
Water-supply - - -	276	200	276	197
Stationery and other Petty Supplies -	824	1,405	1,140	997
Total Contingencies -	1,510	1,900	2,386	1,603
	41,174		42,722	
Deduct—For rounding -	*174*		*722*	
TOTAL SINDH DIVISION -	41,000	41,000	42,000	42,784
Total Sea-Customs—Salaries, Establishment, and Contingencies - -	5,00,000	4,87,000	4,97,000	4,83,764

10.—ASSESSED TAXES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Collection of Income Tax - - -	52,000	50,000	50,000	52,939
TOTAL -	52,000	50,000	50,000	52,939
IMPERIAL SHARE—ONE-HALF -	26,000	25,000	25,000	26,470
PROVINCIAL SHARE—ONE-HALF -	26,000	25,000	25,000	26,469

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Collection of Income Tax. (a)	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		PRESIDENCY.				
		Salaries.				
1	1	Collector (700) - -	8,400	8,400	8,400	8,754
1	1	Assistant Collector (300) - -	3,600	3,600	3,600	3,297
		Total Salaries -	12,000	12,000	12,000	12,051
		Establishment.				
21	21	Clerks - - -	11,220	11,200	11,220	11,220
6	6	Inspectors - - -	7,440	7,500	7,440	7,440
9	9	Notice Servers - - -	2,220	2,200	2,220	2,220
12	12	Servants - - -	1,440	1,400	1,440	1,434
		Total Establishment -	22,320	22,300	22,320	22,314
		Allowances.				
		Allowance for Collection of Income Tax -	4,900	} 6,500	{ 4,900	4,859
		Conveyance Allowance - - -	1,800		1,800	1,749
		Total Allowances -	6,700	6,500	6,700	6,608
		Carried over -	41,020	40,800	41,020	40,973

(a) Under control of the Commissioner. For the Presidency Town, the Collector of Land Revenue and Customs is *ex-officio* "Income Tax Commissioner"

10.—ASSESSED TAXES—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Collection of Income Tax—*contd.*				
PRESIDENCY—*contd.*—Brought forward -	41,020	40,800	41,020	40,973
Contingencies.				
Purchase of Furniture - - -	40		...	95
Repairs of Furniture - - -	20		..	2
Postage Charges - - -	40		...	21
Telegram Charges - - -	5		...	5
Peons' Uniforms and Belts - -			...	
Stationery Charges - - -			...	1
Miscellaneous Office Expenses - -	95		200	74
Total Contingencies -	200	200	200	198
	41,220		41,220	
Deduct—For rounding -	*220*		*220*	
TOTAL PRESIDENCY -	41,000	41,000	41,000	41,171
UP-COUNTRY OR MOFUSSIL CHARGES.				
Salaries.				
Numbers. 1889-90. 1890-91. — Collectors' (Allowances) -	1,200	1,200	1,200	1,050
Establishment.				
Clerks - - -	4,830		5,500	3,941
Servants - - -	1,170		1,000	784
Temporary Establishment - -	...		...	1,599
Total Establishment -	6,000	6,350	6,500	6,324
Allowances.				
Travelling Allowance to Establishment -	10	50	500	20
Remuneration to Village Officers - -	2,900	600	...	3,546
Allowance for Collection of Income Tax -	210	500	...	523
Total Allowances -	3,120	1,150	500	4,089
Contingencies.				
Rents - - - -			...	...
Postage Charges - - -	150		...	...
Telegram Charges - - -			...	...
Stationery and other Petty Supplies -			300	5
Miscellaneous Office Expenses - -	350		...	300
Total Contingencies -	500	300	300	305
	10,820		8,500	
Add—For rounding -	180		500	
TOTAL UP-COUNTRY OR MOFUSSIL CHARGES -	11,000	9,000	9,000	11,768
Total Collection of Income Tax -	**52,000**	**50,000**	**50,000**	**52,939**

11.—FOREST.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works - -	11,82,000	10,80,000	10,40,000	8,51,862
B.—Establishment - - -	8,48,000	8,40,000	8,55,000	8,38,950
TOTAL -	**20,30,000**	**19,20,000**	**18,95,000**	**16,90,812**
IMPERIAL SHARE—ONE-HALF -	10,15,000	9,60,000	9,48,000	8,45,406
PROVINCIAL SHARE—ONE-HALF -	10,15,000	9,60,000	9,47,000	8,45,406

II.—FOR

Details.	Budget Estimate 1890-91.				Revised Esti	
	Sindh Circle.	Northern Circle.	Southern Circle.	Total.	Sindh Circle.	Northern Circle.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.						
I.—Timber and other Produce removed from the Forests by Government Agency—						
a. Timber	30,000	32,000	2,14,460	2,76,460	25,400	36,000
b. Firewood and Charcoal	3,20,200	14,000	1,78,490	5,12,690	3,33,200	12,000
c. Bamboos	...	...	...	...	...	...
d. Sandalwood	...	...	1,130	1,130	...	...
e. Grass and other Minor Produce	1,300	11,000	42,330	54,630	1,200	11,000
Total I.—Timber, &c., by Govt. Agency	3,51,500	57,000	4,36,410	8,44,910	3,59,800	59,000
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	150	27,000	6,950	34,100	170	27,300
III.—Drift and waif-wood and Confiscated Forest Produce	...	1,000	250	1,250	...	800
IV.—Revenue from Forests not managed by Government—						
a. Duty on Foreign Timber and other Forest Produce	...	...	...	...	...	...
b. Revenue from Shared and Private Forests	...	...	...	...	...	200
Total IV.—Revenue, &c., by Government	...	...	...	...	...	200
V.—Rent of Leased Forests and Payments to share-holders in Forests managed by Government	...	19,000	12,000	31,000	...	19,400
VI.—Live Stock, Stores, Tools and Plant—						
a. Purchase of Cattle	150	...	...	150	150	...
b. Feed and Keep of Cattle	300	...	1,140	1,440	300	...
c. Purchase of Stores, Tools and Plant	1,800	1,500	2,040	5,340	500	500
Total VI.—Live Stock, Stores, Tools and Plant	2,250	1,500	3,180	6,930	950	500
VII.—Communications and Buildings—						
a. Roads and Bridges	50	1,000	2,890	3,940	350	1,500
b. Buildings	1,300	4,000	8,060	13,360	1,510	5,400
c. Other Works	...	...	100	100	30	...
Total VII.—Communications and Buildings	1,350	5,000	11,050	17,400	1,890	6,900
VIII.—Demarcation, Improvement and Extension of Forests—						
a. Demarcation	1,200	28,000	12,830	42,030	1,310	26,800
b. Compensation for Land and Rights	...	20,000	...	20,000	...	20,000
c. Surveys and Working Plans	4,400	73,500	41,240	1,19,140	5,800	70,600
d. Plantations	3,450	15,000	7,220	25,670	3,300	15,000
e. Protection from Fire	400	5,000	17,070	22,470	200	3,900
f. Other Works	4,000	6,000	1,000	11,000	5,400	3,000
Total VIII.—Demarcation, &c.	13,450	1,47,500	79,360	2,40,310	16,010	1,39,300
IX.—Miscellaneous—						
a. Refunds	...	...	400	400	...	...
b. Law Charges	...	500	210	710	...	2,000
c. Other Charges	300	3,500	1,190	4,990	180	2,600
Total IX.—Miscellaneous	300	4,000	1,800	6,100	180	4,600
Deduct—For rounding						
Total A.—Conservancy and Works	3,69,000	2,62,000	5,51,000	11,82,000	3,79,000	2,58,000

EST—*continued.*

MATE, 1889-90.		BUDGET ESTIMATE, 1889-90.				ACCOUNTS, 1888-89.			
Southern Circle.	TOTAL.	Sindh Circle.	Northern Circle.	Southern Circle.	TOTAL.	Sindh Circle.	Northern Circle.	Southern Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,72,410	2,33,810	29,600	37,550	1,80,200	2,47,350	27,429	22,693	2,13,502	2,63,624
1,27,040	4,72,240	2,83,300	13,100	1,26,440	4,22,840	1,44,390	13,114	77,999	2,35,503
...	...	...	...	...	...	...	...	55	55
1,680	1,680	...	...	1,480	1,480	...	...	1,260	1,260
43,390	55,590	400	10,000	40,980	51,380	569	12,300	42,020	54,889
3,44,520	7,63,320	3,13,300	60,650	3,49,100	7,23,050	1,72,388	48,107	3,34,836	5,55,331
6,790	34,260	...	22,500	6,510	29,010	9	23,834	7,038	30,881
290	1,090	...	400	290	690	...	121	49	170
...	...	...	...	...	...	...	4,017	...	4,017
	200	...	200	...	200	...	1,165	...	1,165
...	200	...	200	...	200	...	5,182	..	5,182
12,000	31,400	...	17,950	12,000	29,950	...	18,994	9,476	28,470
...	150	100	...	...	100	...	...	233	233
1,820	2,120	500	...	1,820	2,320	226	...	843	1,069
1,420	2,420	1,200	200	1,420	2,820	278	456	922	1,656
3,240	4,690	1,800	200	3,240	5,240	504	456	1,998	2,958
3,400	5,250	700	1,300	3,420	5,420	...	739	1,973	2,712
7,530	14,440	1,600	6,900	7,530	16,030	735	3,067	4,280	8,082
70	100	...	...	50	50	25	12	486	523
11,000	19,790	2,300	8,200	11,000	21,500	760	3,818	6,739	11,317
12,100	40,210	1,200	28,000	14,400	43,600	791	25,006	6,671	32,468
700	20,700	...	20,000	...	20,000	...	32,013	300	32,313
31,580	1,07,980	5,800	71,900	31,550	1,09,250	5,695	67,510	47,305	1,20,510
6,330	24,630	3,500	18,900	7,030	29,430	3,157	10,177	3,595	16,929
12,480	16,580	100	3,300	11,000	14,400	...	1,697	3,320	5,017
40	8,440	5,400	3,850	...	9,250	1,552	2,330	...	3,882
63,230	2,18,540	16,000	1,45,950	63,980	2,25,930	11,195	1,38,733	61,191	2,11,119
400	400	...	...	400	400	...	...	...	...
210	2,210	...	...	210	210	...	1,316	295	1,611
1,320	4,100	200	2,450	1,570	4,220	1,028	2,964	831	4,823
1,930	6,710	200	2,450	2,180	4,830	1,028	4,280	1,126	6,434
			2,58,500	4,48,300	10,40,400				
			100	*300*	*400*				
4,43,000	10,80,000	3,33,600	2,58,400	4,48,000	10,40,000	1,85,884	2,43,525	4,22,453	8,51,862

11.—FOR

Sindh Circle. Numbers. 1889-90.	Sindh Circle. Numbers. 1890-91.	Northern Circle. Numbers. 1889-90.	Northern Circle. Numbers. 1890-91.	Southern Circle. Numbers. 1889-90.	Southern Circle. Numbers. 1890-91.	Details.	Budget Estimate, 1890-91. Sindh Circle.	Northern Circle.	Southern Circle.	Total.
							Rs.	Rs.	Rs.	Rs.
						B.—ESTABLISHMENTS.				
						I.—Salaries—				
						a. Conservators				
1	1	1	1	1	1	Conservator 1 @ 1,250, 1 @ 1,500, and 1 @ 1,000 - - -	15,000	18,000	12,000	45,000
						b. Superior Officers.				
—	—	2	2	...	—	Deputy Conservator - (900)	...	21,600	...	21,600
—	—	2	2	1	1	Ditto - - (800)	...	19,200	9,600	28,800
—	—	3	3	1	1	Ditto - - (650)	...	23,400	7,800	31,200
2	—	2	4	3	3	Deputy Conservators - - (550)	...	26,400	19,800	46,200
—	1	3	3	2	1	Assistant Conservator - - (450)	5,400	16,200	5,400	27,000
1	—	—	—	—	1	Ditto - - (350)	...	...	4,200	4,200
1	—	1	1	2	3	Ditto - - (250)	...	3,000	9,000	12,000
—	1	1	1	2	1	Sub-Assistant Conservators - (200)	2,400	2,400	2,400	7,200
2	1	2	2	—	1	Sub-Assistant Conservator - (175)	2,100	4,200	2,100	8,400
—	1	4	3	2	2	Ditto - - (150)	1,800	5,400	3,600	10,800
							11,700	1,21,800	63,900	1,97,400
						Deduct—Amount transferred to AVIIIc -	...	*7,800*	...	*7,800*
						Deduct—Probable Savings -	...	*5,000*	*2,600*	*7,600*
						Total Superior Officers -	11,700	1,09,000	61,300	1,82,000
						Establishments. *c.* Subordinate Forest and Depôt Establishment.				
5	5	25	25	10	10	Rangers - - - -	3,720	18,960	8,760	31,440
18	18	80	80	47	47	Foresters - - - -	6,240	27,600	14,880	48,720
306	306	2,116	2,116	831	831	Guards - - - -	28,644	2,11,476	83,496	3,23,616
						Temporary Establishment - -	...	4,680	2,952	7,632
							38,604	2,62,716	1,10,088	4,11,408
						Deduct—Probable Savings . .	*604*	*6,804*	*4,000*	*11,408*
						Total Subordinate Establishment -	38,000	2,55,912	1,06,088	4,00,000
						d. Office Establishment.				
19	19	81	81	49	49	Clerks - - - -	7,860	27,060	19,200	54,120
17	17	63	65	49	49	Servants - - - -	1,572	6,408	4,536	12,516
						Temporary Establishment - -	...	372	372	744
						Total Office Establishment -	9,432	33,840	24,108	67,380
						e. Deputation and Special Allowances	168	1,130	...	1,298
						Total Salaries and Establishment -	74,300	4,17,882	2,03,496	6,95,678
						II.—Travelling Allowances—				
						a. Conservator - -	2,400	2,400	2,400	7,200
						b. Superior Officers - -	5,500	25,990	18,600	50,090
						c. Subordinate Forest and Depôt Establishment - -	3,000	15,000	6,000	24,000
						d. Office Establishment - -	3,100	12,000	7,000	22,100
						e. Forest Schools - -	...	610	...	610
						Total Travelling Allowances -	14,000	56,000	34,000	1,04,000
						III.—Contingencies—				
						a. Stationery - - -	480	4,000	1,700	6,180
						b. Carriage of Tents and Records -	720	3,000	2,700	6,420
						c. Rents, Rates, and Taxes -	1,100	2,500	1,500	5,100
						d. Postage Charges - -	1,100	7,000	2,600	10,700
						e. Sundries - - -	1,100	12,000	6,500	19,600
						Total Contingencies -	4,500	28,500	15,000	48,000
						Payment to Officers of other Provinces .	...	...	...	...
							92,800	5,02,382	2,52,496	8,47,678
						Add—For rounding .	...	118	204	322
						Total B.—Establishments -	92,800	5,02,500	2,52,700	8,48,000

EST—*continued.*

Revised Estimate, 1889-90.				Budget Estimate, 1889-90.				Accounts, 1888-89.			
Sindh Circle.	Northern Circle.	Southern Circle.	Total.	Sindh Circle.	Northern Circle.	Southern Circle.	Total.	Sindh Circle.	Northern Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,000	18,000	12,000	45,000	15,000	18,000	12,000	45,000	15,000	18,000	12,000	45,000
				...	21,600	...	21,600				
				...	19,200	9,600	28,800				
				...	23,400	7,800	31,200				
				13,200	13,200	19,800	46,200				
				...	16,200	10,800	27,000				
				4,200	...	...	4,200				
				3,000	3,000	6,000	12,000				
				...	2,400	4,800	7,200				
				4,200	4,200	...	8,400				
				...	7,200	3,600	10,800				
				24,600	1,10,400	62,400	1,97,400				
				...	*7,800*	...	*7,800*				
				...	*6,000*	*1,600*	*7,600*				
16,000	1,05,000	61,000	1,82,000	24,600	96,600	60,800	1,82,000	18,120	1,01,986	61,741	1,81,847
				3,720	18,960	8,760	31,440				
				6,240	27,600	14,880	48,720				
				28,644	2,11,476	83,496	3,23,616				
				...	4,680	3,192	7,872				
				38,604	2,62,716	1,10,328	4,11,648				
				...	*7,000*	*4,648*	*11,648*				
38,000	2,51,000	1,07,000	3,96,000	38,604	2,55,716	1,05,680	4,00,000	37,909	2,53,131	1,07,720	3,98,760
				7,860	27,060	19,200	54,120				
				1,572	6,408	4,536	12,516				
				168	372	374	914				
9,500	33,000	23,500	66,000	9,600	33,840	24,110	67,550	9,409	33,085	23,728	66,222
100	900	...	1,000	172	1,128	...	1,300	14	315	33	362
78,600	4,07,900	2,03,500	6,90,000	87,076	4,05,284	2,02,590	6,95,850	80,452	4,06,517	2,05,222	6,92,191
2,400	2,400	2,400	7,200	2,400	2,400	2,400	7,200	2,400	2,400	2,413	7,213
6,400	25,700	17,000	49,100	6,700	26,300	19,000	52,000	6,838	25,689	17,285	49,812
3,000	14,000	6,200	23,200	3,000	15,000	6,000	24,000	3,144	14,524	6,279	23,947
3,200	11,300	7,400	21,900	3,000	12,800	7,400	23,200	3,045	11,286	7,193	21,524
...	600	...	600	...	600	...	600	...	...	...	...
15,000	54,000	33,000	1,02,000	15,100	57,100	34,800	1,07,000	15,427	53,899	33,170	1,02,496
480	3,900	1,900	6,280	500	3,920	1,930	6,350	419	3,882	1,703	6,004
720	3,000	2,700	6,420	770	3,100	2,800	6,670	684	2,976	2,734	6,394
1,140	2,500	1,700	5,340	1,144	2,580	1,790	5,514	1,122	2,440	1,604	5,166
1,090	7,000	2,700	10,790	1,108	6,166	2,490	9,764	1,073	7,127	2,556	10,756
1,070	11,100	7,000	19,170	1,080	16,360	6,180	23,620	1,050	6,472	6,158	13,680
4,500	27,500	16,000	48,000	4,602	32,126	15,190	51,918	4,348	22,897	14,755	42,000
...	...	...	...	...	...	...	...	2,263	...	...	2,263
				1,07,678	4,94,510	2,52,580	8,54,768				
				22	90	120	232				
98,100	4,89,400	2,52,500	8,40,000	107,700	4,94,600	2,52,700	8,55,000	1,02,49[illegible]	4,83,313	2,53,147	8,38,950

12.—REGISTRATION.(a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	37,000	36,000	38,000	36,807
District Charges - - - -	2,50,000	2,49,000	2,48,000	2,50,423
TOTAL -	2,87,000	2,85,000	2,86,000	2,87,230
IMPERIAL SHARE—ONE-HALF - -	1,43,000	1,42,000	1,43,000	1,43,615
PROVINCIAL SHARE—ONE-HALF - -	1,44,000	1,43,000	1,43,000	1,43,615

(a) Under the control of the Inspector General of Registration, Stamps and Jails.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Superintendence.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Salaries.	Rs.	Rs.	Rs.	Rs.
		Inspector General, Part Salary transferred from "19B.—Law and Justice Jails," page 85 - - -	8,000	8,000	8,000	8,000
4	4	Inspectors of Registration Offices at (250), (175) and 2 at (150) each -	8,700	7,980	8,700	10,254
		Deduct—⅓rd debitable to "6.—Stamps" (page 45).	2,900	2,600	2,900	
			5,800	5,380	5,800	10,254
4	4	District Inspectors for Village Registration Offices, 3 (100), 1 (85) -	4,620	4,620	4,620	...
		Total Salaries -	18,420	18,000	18,420	18,254
		Establishment.				
13	13	Clerks - - - -	8,820	8,780	8,820	6,603
14	14	Servants - - -	1,200	1,200	1,200	1,342
		Temporary Establishment - -	...	..	...	170
			10,020	9,980	10,020	
		Deduct—⅓rd of 4 Inspector's and 8 Inspector General's Clerks debitable to "6.—Stamps," page 45 - -	2,780	2,780	2,780	
		Total Establishment -	7,240	7,200	7,240	8,115
		Allowances.				
		Travelling Allowance to Officers - -	6,600		6,600	4,198
		Ditto to Establishment -	2,220		2,140	3,896
		Total Allowances -	8,820	8,000	8,740	8,094
		Supplies and Services.				
		Purchase of carpets - - -	...	...	...	18
		Petty Construction - - -	..	.	200	2
		Petty Repairs - - -	...	...	150	...
		Total Supplies and Services -	...	..	350	20
		Contingencies.				
		Purchase of Furniture - - -	400		800	21
		Water-supply - - -	...		...	8
		Postage Charges - - -	682		585	574
		Telegram Charges - - -	20		20	12
		Carriage of Tents and Records - -	700		100	1,152
		Peons' Uniforms and Belts - -	30		30	77
		Stationery and other Petty Supplies -	833		1,880	412
		Repairs of Furniture - - -	..		...	23
		Miscellaneous Office Expenses - -	...		...	45
		Total Contingencies -	2,665	2,800	3,415	2,324
			37 145		38,165	
		Deduct—For rounding -	145		165	
		Total Superintendence -	37,000	36,000	38,000	36,807

Numbers. 1889-90.	Numbers. 1890-91.	District Charges.				
		Salaries.				
1	1	Registrar, Bombay - -	4,200		4,200	4,200
168	171	Special Sub-Registrars and Village Registrars—				
		1 at 100 each per month -	1,200		...	
		9 at 75 " " -	8,100		9,900	
		3 at 60 " " -	2,160		1,440	
		41 at 50 " " -	24,600		25,200	
		1 at 45 " " -	540		540	
		40 at 35 " " -	16,800		17,640	69,851
		6 at 30 " " -	2,160		1,080	
		18 at 25 " " -	5,400		5,100	
		13 at 20 " " -	3,120		2,640	
		16 at 15 " " -	2,880		2,880	
		23 at 12 " " -	3,312		3,312	
		Total Salaries -	74,472	72,800	73,932	74,051
		Carried over .	74,472	72,800	73,932	74,051

12.—REGISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		District Charges—*continued.*				
		Brought forward -	74,472	72,800	73,932	74,051
		Establishment.				
120	120	Clerks including Village Registrars' Establishment - - -	38,640		38,640	36,257
31	32	Servants - - -	3,300		3,204	3,185
173	171	Village Registrars in connection with Deccan Agricultural Relief Act -	32,256		32,448	34,220
		Temporary Establishment - -	...		...	28
		Total Establishment -	74,196	74,000	74,292	73,690
		Allowances.				
		Travelling Allowance - - -	4,690		4,570	4,590
		Commission to Sub-Registrars and Village Registrars - - - -	86,000		85,000	88,375
		Total Allowances -	90,690	92,000	89,570	92,965
		Supplies and Services.				
		Petty Construction and Repairs - -	350		...	182
		Purchase of Carpets - - -	400		...	231
		Total Supplies and Services -	750	750	...	413
		Contingencies.				
		Repairs of Furniture - - -	400		...	70
		Rent - - - -	604		604	484
		Rates and Taxes - - -	...		20	17
		Postage Charges - - -	3,415		3,360	3,419
		Telegram Charges - - -	...		...	6
		Purchase of Furniture - - -	...		...	549
		Section-writing - - -	...		...	...
		Peons' Uniforms and Belts - -	44		35	48
		Carriage of Tents and Records - -	1,000		...	1,030
		Stationery and other Petty Supplies -	4,182		5,520	3,617
		Water-supply - - -			...	21
		Miscellaneous Office Expenses - -			...	43
		Total Contingencies -	9,645	9,450	9,539	9,304
		Add—For rounding -	2,49,753 247		2,47,333 667	
		Total District Charges -	2,50,000	2,49,000	2,48,000	2,50,423

13.—INTEREST ON ORDINARY DEBT.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Interest on Government of India Stock Notes - - - - -	...	4,000	...	12,799
Commission on Stock Notes - -	...	...	...	19
TOTAL IMPERIAL .	...	4,000	...	12,818
PROVINCIAL.				
Interest on Provincial Advance and Loan Accounts - - - - -	1,55,000	1,33,000	1,35,000	1,27,835
TOTAL .	1,55,000	1,37,000	1,35,000	1,40,653

14.—INTEREST ON OTHER OBLIGATIONS.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Interest on Educational Funds - -	14,000	14,000	14,000	13,523
Interest on Charitable Funds - -	32,000	35,000	32,000	28,900
Interest on Uncovenanted Service Family Pension Fund - - - - -	67,000	65,000	63,000	63,064
Interest on Presidency Savings Bank Deposits .	2,90,000	2,86,000	2,81,000	2,99,104
Interest on Soldiers' Deposits in Savings Bank -	12,000	11,000	12,000	10,054
Interest on Bombay Uncovenanted Service Fund, Life Assurance Branch - - -	3,000	3,000	3,000	2,166
Interest on Local Fund Pension Fund - -	...(*a*)	...(*a*)	2,000	...(*a*)
Interest on Miscellaneous Accounts - -	14,000	15,000	14,000	18,580
Refunds - - - - - -	...	...	...	10
TOTAL IMPERIAL -	4,32,000	4,29,000	4,21,000	4,35,401
LOCAL.				
Interest on Miscellaneous Accounts - -	15,000	15,000	12,000	15,094
TOTAL .	4,47,000	4,44,000	4,33,000	4,50,495

(*a*) Included under "Interest on Miscellaneous Accounts."

14.—INTEREST ON OTHER OBLIGATIONS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Interest on Educational Funds.	Rs.	Rs.	Rs.	Rs.
Sir Jamsetji Jijibhai School of Art and Industry Fund	5,200		5,200	
Medical Book Fund	700		700	
Medical Prize Fund	300		300	
Gold Medal Fund	200		200	
Bombay Educational Society	2,900		2,900	
Carnac Scholarship	1,000		1,000	
Anderson do.	900		900	
Farish do.	1,200		1,200	
Reid do.	700		700	
McLennan do.	500		500	
	13,600		13,600	
Add—For rounding	400		400	
Total Interest on Educational Funds	14,000	14,000	14,000	13,523
Interest on Charitable Funds.				
Sir Jamsetji Jijibhai Hospital Fund	12,000		12,000	
Ditto Obstetric Institution Fund	600		600	
District Benevolent Society	2,800		2,800	
Victoria Charitable Dispensary at Nowsari	3,300		3,300	
Parsi Benevolent Institution Fund	12,000		12,000	
David Sassoon's Industrial and Reformatory Institution	1,500		1,500	
	32,200		32,200	
Deduct—For rounding	200		200	
Total Interest on Charitable Funds	32,000	35,000	32,000	28,900
Interest on Miscellaneous Accounts.				
INTEREST ON MISCELLANEOUS ACCOUNTS, IMPERIAL.				
Interest on Revenue Refunded	...	...	...	79
" on Compensation for Land taken up for public purposes	...	...	6,000	...
" on other Accounts	3,000	3,000	...	...
" on Local Fund Pension Fund	1,000	2,000	...	6,909
" on Administrator General's Deposits	10,000	10,000	8,000	11,592
TOTAL INTEREST ON MISCELLANEOUS ACCOUNT, IMPERIAL	14,000	15,000	14,000	18,580
INTEREST ON MISCELLANEOUS ACCOUNTS, LOCAL	15,000	15,000	12,000	15,094
Total Interest on Miscellaneous Accounts	29,000	30,000	26,000	33,674

15.—POST OFFICE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs	Rs.	Rs.
District Post Establishments	90,000	91,000	90,000	91,008
Subsidies	16,000	16,000	17,000	16,245
TOTAL	106,000	107,000	1,07,000	1,07,253

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	District Post Establishments. (a)	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Establishment.	Rs.	Rs.	Rs.	Rs.
1	1	Superintendent	600	600	600	600
15	15	Inspectors	14,880	15,000	14,880	15,045
19	17	District Clerks	5,640	6,000	6,120	6,105
4	4	Village Post Masters (allowances)	228	58,200	180	188
—	14	Postmen	1,596		...	415
495	499	Village Postmen	55,332		56,340	55,885
19	19	Runners	1,632		1,632	1,540
35	35	Ditto for Sindh	3,588	3,520	3,600	3,593
		Total Establishment	83,496	83,320	83,352	83,371
		Allowances.				
		Travelling Allowance	5,542	7,200	6,000	7,156
		Contingencies.				
		Stationery and other Petty Supplies	470	480		250
		Miscellaneous				231
		Total Contingencies	470	480	500	481
			89,508		89,852	
		Add—For rounding	492		148	
		Total District Post Establishments	90,000	91,000	90,000	91,008

(a) Under the control of the Post Master General, Bombay, and Deputy Post Master General, Sindh.

17.—MINT.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Mint and Assay Master's Establishment and Contingencies - - - -	3,07,000	3,03,000	3,12,000	3,00,160
Loss on Coinage - - - -	1,60,000	1 60,000	42,000	71,411
Purchase of Local Stores - - -	41,000	77,000	46,000	67,073
TOTAL -	5,08,000	5,40,000	4,00,000	4,38,644

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91	Mint and Assay Master's Establishments and Contingencies.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		MINT MASTER'S ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
		Direction and Establishment.				
		Salaries.				
1	1	Mint Master (3,000) - -	36,000	39,000	36,000	37,584
		Establishment				
1	1	Assistant to the Mint Master - (800)	9,600		9,600	9,600
1	1	Accountant - - (600)	7,200		7,200	...
—	1	Clerk (above 200) - - -	2,160		...	...
15	16	Clerks (below 200) - - -	12,082		13,786	21,576
17	18	Mint Guards - - -	4,692		4,524	4,351
8	6	Servants - - -	648		864	851
3	3	Bullion-keepers - - -	8,520		8,520	8,520
		Total Establishment -	44,902	44,450	44,494	44,898
		Total Direction and Establishment -	80,902	83,450	80,494	82,482
		Operative Establishment.				
8	8	Foremen and Superintendents -	40,512		40,104	36,850
2	2	Engineers - - -	3,120		2,880	351
3	3	Melters - - - -	12,720		12,600	10,733
238	193	Mechanics and Labourers - -	49,668		56,880	38,951
		Temporary Establishment - -	46,700		45,000	55,831
		Total Operative Establishment -	1,52,720	1,46,020	1,57,464	1,42,716
		Allowances.				
		Travelling Allowance - - -	215		250	224
		House-rent Allowance - - -	6,480		6,480	6,521
		Extra Pay and Overtime Allowance -	...		3,000	2,823
		Total Allowances -	6,695	10,000	9,730	9,568
		Supplies and Services.				
		Purchase of Books - - -	...		...	115
		Petty Construction and Repairs - -	100		...	...
		Supply of Tents - - - -	...		...	...
		Freight on Europe Stores - -	1,200		1,600	1,267
		Supply of Medicines - - -	...		...	9
		Total Supplies and Services -	1,300	1,700	1,600	1,391
		Contingencies.				
		Rates and Taxes - - -	240		240	240
		Postage Charges - - -	90		70	90
		Telegram Charges - - -	150		200	79
		Peons' Uniforms and Belts - -	275		195	241
		Purchase of Furniture - - -	...		...	66
		Repairs of Furniture - - -	...		...	12
		Water-supply - - - -	1,000		150	1,169
		Lighting Charges - - -	...		...	384
		Stationery and other petty supplies - -	..		185	85
		Miscellaneous Office Expenses - -	6,114		6,000	4,676
		Clothing to Lascars - - -	...		...	977
		Total Contingencies -	7,869	8,830	7,040	8,019
			2,49,486		2,56,328	
		Add or *deduct*—For rounding -	514		328	
		TOTAL MINT MASTER'S ESATBLISHMENT .	2,50,000	2,50,000	2,56,000	2,44,176
		Carried over .	2,50,000	2,50,000	2,56,000	2,44,176

17.—MINT—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Mint & Assay Master's Establt., &c.—*contd.*				
		Brought forward -	2,50,000	2,50,000	2,56,000	2,44,176
		ASSAY MASTER'S ESTABLISHMENT.				
		Salaries.				
1	1	Assay Master (2,150) - -	27,000		25,800	30,296
1	1	Deputy Assay Master (1,200) -	14,400		14,400	14,531
		Total Salaries -	41,400	38,200	40,200	44,827
		Establishment.				
6	6	Head Assistants and Clerks - -	8,940		8,940	8,769
12	12	Servants - - -	2,028		2,028	1,979
		Temporary Establishment - -	4,000		4,000	409
		Total Establishment -	14,968	10,500	14,968	11,157
		Contingencies.				
		Miscellaneous Office Expenses - -	1,000	4,300	1,000	...
			57,368		56,168	
		Deduct—For rounding -	*368*		*168*	
		TOTAL ASSAY MASTER'S ESTABLISHMENT -	57,000	53,000	56,000	55,984
		Total Mint and Assay Master's Establt., &c. .	3,07,000	3,03,000	3,12,000	3,00,160
		Loss on Coinage.				
		Loss on weight in coining Silver - -	} 1,60,000	1,60,000	{ 4,000	...
		Miscellaneous - - - -			38,000	71,411
		Total Loss on Coinage -	1,60,000	1,60,000	42,000	71,411

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Civil Offices of Account and Audit - -	2,31,000	2,23,000	2,36,000	2,18,791
Currency Department - - -	81,000	79,000	79,000	82,840
Allowances to Presidency Banks - -	84,000	80,000	84,000	79,901
TOTAL IMPERIAL -	3,96,000	3,82,000	3,99,000	3,81,532
PROVINCIAL.				
Salary of the Governor - - -	1,20,000	1,20,000	1,20,000	1,20,000
Staff and Household of the Governor - -	1,15,000	91,000	93,000	92,234
Expenditure from Contract Allowance - -	93,000	93,000	93,000	91,886
Tour Expenses - - - -	6,000	4,000	4,000	4,099
Executive Council - - - -	1,25,000	1,38,000	1,25,000	1,32,105
Legislative Council - - -	1,000	...	1,000	...
Civil Secretariats - - - -	3,74,000	3,71,000	3,63,000	3,63,315
Military Secretariat - - -	82,000	79,000	82,000	79,020
Commissioner in Sindh - - -	1,19,000	1,09,000	1,06,000	1,06,824
Commissioners - - - -	2,16,000	2,26,000	2,25,000	2,28,297
Civil Offices of Account and Audit - -	36,000	35,000	35,000	34,459
General Establishment of Local Funds -	56,000	50,000	...	...
TOTAL PROVINCIAL -	13,43,000	13,16,000	12,47,000	12,52,239
LOCAL.				
General Establishment of Local Funds - -	50,000	50,000	1,07,000	1,06,356
TOTAL -	17,89,000	17,48,000	17,53,000	17,40,127

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Civil Offices of Account and Audit.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL.				
		Salaries.				
1	1	Accountant-General (2,750),[4] L.A. (250)[4]	34,560	31,600	34,560	30,504
1	1	Deputy ditto (1,250)[4] -	15,000	16,100	15,000	15,300
2	2	Assistants ditto (1,000 & 600) -	19,200	15,600	19,200	15,024
1	1	Probationer (300) -	3,600	...	3,600	...
2	2	Chief Superintendents (600 & 500) -	13,200	13,400	15,360	9,779
			85,560		87,720	
		Deduct—Moiety of pay of one Chief Superintendent chargeable to Provincial .	*3,600*		*3,480*	
		Total Salaries -	81,960	76,700	84,240	70,607
		Carried over -	81,960	76,700	84,240	70,607

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Civil Offices of Account and Audit—*contd.*	Rs.	Rs.	Rs.	Rs.
		CIVIL OFFICES OF ACCOUNT AND AUDIT—IMPERIAL—*continued.*				
		Brought forward -	81,960	76,700	84,240	70,607
		Establishment.				
		Subordinate Account Service—				
9	9	Superintendents { 2 Class II 400—500 -	10,320		9,840	
		2 „ III 300—390 -	8,280		7,920	
		5 „ IV 200—290 -	15,720		15,360	
		8 1st Class 130—175 -	15,828		15,072	
		Total Subordinate Account Service - -	50,148	46,500	48,192	44,939
		Clerical Staff.				
138	138	Clerks - 10 2nd Class 100—120 -	13,032		12,840	
		13 3rd „ 80—100 -	14,688		14,160	
		19 4th „ 60—80 -	16,752		16,656	
		49 5th „ 40—55 -	29,640		29,928	
		31 unclassified (30) -	11,160		11,160	
		8 15 & 15-1-20 -	1,464		1,452	
		Total Clerical Staff -	86,736	84,900	86,196	84,246
28	28	Servants - - -	3,120	3,100	3,120	3,118
		Temporary Establishment - -	2,500		2,500	117
			1,42,504			
		Deduct—Probable Savings -	3,400			
		Total Establishment -	1,39,104	1,34,500	1,40,008	1,32,420
		Allowances.				
		Travelling Allowance to Officers - -	1,500	800	1,000	1,462
		Supplies and Services.				
		Purchase of Books and Newspapers - -	175		3,000	840
		Petty Construction and Repairs - -	25		40	...
		Total Supplies and Services -	200	900	3,040	840
		Contingencies.				
		Subscription to Newspapers - -	...		...	316
		Rates and Taxes - - -	...		...	23
		Postage Charges - - -	2,200		2,100	2,426
		Telegram Charges - - -	3,450		3,700	2,898
		Section-work - - - -	1,000		1,000	775
		Water-supply - - -	10		10	...
		Peons' Uniforms and Belts - -	240		...	195
		Purchase of Furniture - - -	250		200	269
		Repairs of Furniture - - -	100		200	38
		Stationery Charges - - -	...		...	...
		Miscellaneous Office Expenses - -	1,000		1,000	877
		Total Contingencies -	8,250	8,100	8,210	7,817
		Payments to Officers of other Provinces -	...	2,000	...	5,645
			2,31,014		2,36,498	
		Deduct—For rounding -	14		498	
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, IMPERIAL	2,31,000	2,23,000	2,36,000	2,18,791
		CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
		PROVINCIAL ESTABLISHMENT.				
		Salaries.				
		Moiety of the pay of Chief Superintendent transferred from Imperial - -	3,600	3,580	3,480	3,460
		Establishment.				
		Subordinate Account Service—				
1	1	Superintendent - -	3,960		3,780	5,018
1	1	Clerk - - -	1,884		1,668	
		Clerical Staff—				
17	17	Clerks - - -	12,336		12,180	11,443
1	1	Servant - - -	120		120	120
		Total Establishment -	18,300	17,660	17,748	16,581
		Carried over - {	21,900	21,240	21,228	20,041
			2,31,000	2,23,000	2,36,000	2,18,791

18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit—*continued.*				
		Brought forward	2,31,000	2,23,000	2,36,000	2,18,791
		CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
		Brought forward	21,900	21,240	21,228	20,041
		Allowances.				
		Travelling Allowance	600	600	600	565
		Contingencies.				
		Peons' Uniforms and Belts	10			7
		Miscellaneous Office Expenses	40			54
		Total Contingencies	50	10	10	61
		TOTAL PROVINCIAL ESTABLISHMENT	22,550	21,850	21,838	20,667
		FOREIGN SERVICE OF THE THIRD KIND.				
		LOCAL FUND ESTABLISHMENT.				
		Establishment.				
		Subordinate Account Service—				
1	1	Superintendent	3,780		3,600	6,129
1	1	Clerk	2,100		1,992	
		Clerical Staff—				
14	14	Clerks	7,644		7,560	7,510
1	1	Servant	120		120	120
		Total Establishment	13,644	13,457	13,272	13,759
		Supplies and Services.				
		Purchase of Books	...	...	...	8
		Contingencies.				
		Purchase of Furniture	20		50	...
		Repairs of Furniture	...		10	...
		Stationery Charges	...		...	...
		Peons' Uniforms and Belts	10		...	7
		Miscellaneous Office Expenses	75		100	18
		Total Contingencies.	105	50	160	25
					13,432	
		Lump Deduction	...		*270*	
		TOTAL LOCAL FUND ESTABLISHMENT	13,749	13,507	13,162	13,792
		High Court Section.				
2	2	Clerks - 2,100				
1	1	Peon - 108				
		2,208				
		Deduct—Contribution - 2,565	*357*	*357*	...	...
		TOTAL FOREIGN SERVICE OF THE THIRD KIND	13,392	13,150	13,162	13,792
			35,942			
		Add—For rounding	58			
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL	36,000	35,000	35,000	34,450
		Total Civil Offices of Account and Audit	2,67,000	2,58,000	2,71,000	2,53,250
		Currency Department. (a)				
		Salaries.				
1	1	Assistant Accountant General (1,000)	12,000	10,050	12,000	12,000
1	1	Allowance to Deputy Commissioner (100)	1,200	1,200	1,200	1,200
		Total Salaries	13,200	11,250	13,200	13,200
		Establishment.				
4	4	Clerks (on 200 and above)	16,872		16,728	55,005
55	60	Clerks (below 200)	40,644		38,880	
22	31	Servants	3,636		2,652	2,647
		Temporary Establishment	600		1,080	3,258
		Total Establishment	61,752	60,650	59,340	60,910
		Allowances.				
		Travelling Allowance	530	600	630	274
		Supplies and Services.				
		Remittance Charges	205		150	427
		Freight, &c., on English Stores	20		20	22
		Petty Repairs	25		50	15
		Purchase of Books	15		20	27
		Total Supplies and Services	265	500	240	491
		Carried over	75,747	73,000	73,410	74,875

(a) Expenditure controlled by the Commissioner of Currency.

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Currency Department—*contd.*				
Brought forward	75,747	73,000	73,410	74,875
Contingencies.				
Stationery and other Petty Supplies	40		40	8
Purchase of Furniture	230		700	569
Repairs of Furniture	200		70	645
Rates and Taxes	48		48	52
Postage Charges	625		700	710
Telegram Charges	310		385	295
Peons' Uniforms and Belts	120		...	110
Water-supply	550		550	515
Lighting Charges	300		250	380
Miscellaneous Office Expenses	2,700		2,280	4,681
Total Contingencies	5,123	6,000	5,023	7,965
Payments to Officers of other Provinces	...	...	100	...
	80,870		78,533	
Add—For rounding	130		467	
Total Currency Department	81,000	79,000	79,000	82,840
Allowances to Presidency Banks.				
For General Treasury duties	} 14,000	13,500	14,000	{ 12,240
Contingencies and Miscellaneous				1,259
For Government Savings Bank duties	38,000	37,500	39,000	37,374
For Public Debt duties	32,000	29,000	31,000	29,028
Total Allowances, &c.	84,000	80,000	84,000	79,901
Staff and Household of Governor.				
Salaries.				
Private Secretary (1,500)[4]	17,280	17,350	17,280	17,280
Surgeon (1,000)	12,000	12,000	12,000	12,000
Total Salaries	29,280	29,350	29,280	29,280
Establishment.				
Apothecary (380 with Allowance)	4,830		4,830	4,816
Private Secretary's Clerk (350)	4,200		4,200	4,876
Military Secretary's Clerks	1,584		840	840
Servants	5,960		6,408	6,537
Band Establishment	14,000		14,000	13,006
Temporary Establishment	800		800	740
Total Establishment	31,374	30,000	31,078	30,815
Allowances.				
Travelling Allowance to Officers	400	1,230	1,500	205
Travelling Allowance to Establishment	100	100	500	78
Sumptuary Allowance	8,000	8,000	8,000	8,000
Furniture do.	5,000	5,000	5,000	4,995
Hill Journey Allowance	4,000	4,000	2,500	3,167
House-rent Allowance	375	370	375	367
Total Allowances	17,875	18,700	17,875	16,812
Special Charges.				
Saloon metre-gauge Railway carriage for the Head of the Administration	20,000	...	...	...
Supplies and Services.				
Purchase of Books and Periodicals	300	25	25	276
Contingencies.				
Clothing to Lascars	...		...	143
Water-supply	8,000		8,000	5,118
Rents, Rates, and Taxes	329		329	310
Postage Charges	650		600	605
Telegram Charges	4,000		4,000	3,317
Peons' Uniforms and Belts	1,030		860	860
Purchase of Furniture	100		100	150
Repairs of Furniture	...		...	2,952
Hill Journey Charges	300		300	258
Rent of Telephone Lines	720		...	...
Miscellaneous Office Expenses	770		1,000	1,338
Total Contingencies	15,899	12,925	15,189	15,051
	1,14,728		93,447	
Add or *deduct*—For rounding	272		447	
Total Staff and Household of Governor	1,15,000	91,000	93,000	92,234

Numbers. 1889-90.	Numbers. 1890-91.	
1	1	Private Secretary (1,500)[4]
1	1	Surgeon (1,000)
1	1	Apothecary (380 with Allowance)
1	1	Private Secretary's Clerk (350)
1	3	Military Secretary's Clerks
44	44	Servants

18.—GENERAL ADMINISTRATION —*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Tour Expenses.				
		Travelling Allowance, &c. - - -	3,000		1,500	2,813
		Presents - - - - -	3,000		2,500	1,286
		Total Tour Expenses -	6,000	4,000	4,000	4,099
		Executive Council.				
		Salaries.				
2	2	Members of Council (5,120) -	1,22,880	1,36,000	1,22,880	1,29,988
		Allowances.				
		Hill Journey Allowance - -	1,500		1,500	1,557
		Travelling Allowance - - -	500		500	560
		Total Allowances -	2,000	2,000	2,000	2,117
			1,24,880		1,24,880	
		Add—For rounding -	120		120	
		Total Executive Council -	1,25,000	1,38,000	1,25,000	1,32,105
		Civil Secretariats.				
		POLITICAL, SECRET, JUDICIAL, EDUCATIONAL AND LEGISLATIVE DEPARTMENTS.				
		Salaries.				
1	1	Chief Secretary (3,750)[4] - -	43,200	49,365	43,200	43,200
1	1	Under-Secretary (1,250)[4] - -	14,400	12,055	14,400	11,520
1	1	Assistant Secretary (680) - -	8,160	18,080	7,920	14,951
1	1	Ditto (575) - -	6,900		6,600	
		Special Officer - - -	...	2,500	...	291
		Total Salaries -	72,660	82,000	72,120	69,962
		Establishment.				
17	18	Superintendents and Assistant Superintendents - - -	40,080	36,560	39,780	38,780
37	43	Clerks (below 200) (*a*) - -	25,020	27,140	22 680	24,865
21	21	Servants - - -	2,538	2,500	2,550	2,505
		Total Establishment -	67,638	66,200	65,010	66,150
		Allowances.				
		Travelling Allowance to Officers - -	50		800	37
		Ditto ditto to Establishment -	20		520	19
		Hill Journey Allowance - -	2,545		1,400	2,573
		House Rent Allowance - - -	...		325	...
		Total Allowances -	2,615	2,700	3,045	2,629
		Supplies and Services.				
		Purchase of Books - - -	500		500	715
		Petty Repairs - - -	50		50	17
		Total Supplies and Services -	550	750	550	732
		Contingencies.				
		Postage Charges - - -	7,000		7,000	6,584
		Telegram Charges - - -	4,000		4,000	3,351
		Stationery Charges - - -	...		...	...
		Purchase of Furniture - - -	500		500	105
		Repairs of Furniture - - -	50		50	256
		Newspapers, &c. - - -	150		150	100
		Section-work - - -	4,500		4,500	4,375
		Hill Journey Charges - - -	500		850	1,474
		Miscellaneous Office Expenses - -	1,837		1,825	1,824
		Total Contingencies -	18,537	21,550	18,875	18,069
					1,59,600	
		Add—For rounding -			400	
		TOTAL POLITICAL, &c., DEPARTMENTS -	1,62,000	1,73,200	1,60,000	1,57,542
		Carried over -	1,62 000	1,73,200	1,60,000	1.57,542

(*a*) One draws an allowance of Rs. 10 as Clerk to the Civil and Military Examination Committee.

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89
			Rs.	Rs.	Rs.	Rs.
		Civil Secretariats—*continued.*				
		Brought forward	1,62,000	1,73,200	1,60,000	1,57,542
		REVENUE, FINANCIAL AND GENERAL DEPARTMENTS.				
		Salaries.				
1	1	Secretary (3,125)[4]	36,000	28,500	36,000	37,355
1	1	Under-Secretary (1,250)[4]	14,400	14,500	14,400	17,779
		Compiler of the General Administration Report	600		...	...
1	1	Assistant Secretary (700)	8,400	11,700	8,400	9,964
		Extra Under-Secretary	3,360		...	..
		Total Salaries	62,760	54,700	58,800	65,098
		Establishment.				
30	30	Superintendents and Assistant Superintendents	51,360	51,400	50,040	43,376
26	26	Clerks (below 200)	14,460	14,700	14,460	13,609
20	21	Servants	2,316	2,300	2,304	2,295
		Temporary Establishment	336	300	...	346
		Total Establishment	68,472	68,700	66,804	2
		Allowances.				
		Travelling Allowance to Officers	40		...	363
		Ditto to Establishment			...	
		Hill Journey Allowance	1,416		1,255	1,298
		Total Allowances	1,456	1,850	1,255	1,661
		Supplies and Services.				
		Purchase of Books	1,100		300	1,020
		Petty Repairs	50		50	...
		Total Supplies and Services	1,150	350	350	1,020
		Contingencies.				
		Postage Charges	7,000		7,000	6,214
		Telegram Charges	5,000		5,000	3,349
		Stationery Charges	20		25	5
		Purchase of Furniture	50		50	371
		Repairs of Furniture	50		25	19
		Subscriptions to Newspapers and Books	100		...	43
		Section-work	4 000		4,000	3,159
		Hill Journey Charges	900		900	642
		Petty Supplies	5		...	...
		Miscellaneous Office Expenses	1,250		1,250	483
		Total Contingencies	18,375	13,200	18,250	14,285
			1,52,213		1,45,459	
		Deduct—For rounding	*213*		*459*	
		TOTAL REVENUE, FINANCIAL AND GENERAL DEPARTMENTS	1,52,000	1,38,800	1,45,000	1,41,690
		SEPARATE DEPARTMENT.				
		Salaries.				
1	1	Director of Records (150)	1,800	1,800	1,800	1,350
		Establishment.				
5	5	Clerks	3,000	9,200	3,000	3,095
38	43	Servants	5,532		4,932	4,907
		Temporary Establishment	840		840	771
		Total Establishment	9,372	9,200	8,772	8,773
		Allowances.				
		Travelling Allowance to Establishment	125	130	125	58
		Supplies and Services.				
		Freight and value of English Stores	100		100	76
		Petty Construction and Repairs	1,000		1,000	3
		Freight on Books sent to Secretary of State	900		900	...
		Purchase of Books	600		...	545
		Total Supplies and Services	2,600	1,600	2,000	624
		Carried over	13,897	12,730	12,697	10,805
			3,14,000	3,12,000	3,05,000	2,99,232

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90	Numbers. 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Civil Secretariats—*continued.*				
		Brought forward	3,14,000	3,12,000	3,05,000	2,99,232
		SEPARATE DEPARTMENT—*continued.*				
		Brought forward	13,897	12,730	12,697	10,805
		Contingencies.				
		Purchase of Furniture	100		...	294
		Repairs of Furniture	...		...	...
		Postage Charges	800		800	512
		Telegram Charges	20		20	2
		Rates and Taxes	700		557	557
		Subscription to Newspapers	2,000		2,000	1,216
		Peons' Uniforms and Belts	1,100		1,100	1,272
		Water-supply	1,300		1,300	1,298
		Stationery and other Petty Supplies	100		...	156
		Lighting Charges	50		50	37
		Miscellaneous Office Expenses	1,500		1,500	4,036
		Total Contingencies	7,670	7,270	7,327	9,380
			21,567		20,024	
		Deduct—For rounding	*567*		*24*	
		TOTAL SEPARATE DEPARTMENT	21,000	20,000	20,000	20,185
		TRANSLATORS' DEPARTMENT.				
		Salaries.				
1	1	Oriental Translator (800)	9,600	9,600	9,600	9,734
		Sindhi Translator (allowance) (100)[4]	1,152	3,300	1,152	3,986
1	1	Assistant do. (180)	2,160		2,100	
1	1	Portuguese Translator (allowance) (75)	900	600	600	600
		Total Salaries	13,812	13,500	13,452	14,320
		Establishment.				
1	1	Clerk (Oriental Translator 200)	2,400		2,400	19,320
18	18	Ditto (below 200)	16,740		16,680	
1	1	Ditto (Sindhi Translator)	480		480	516
6	6	Servants (Oriental Translator)	684		672	597
2	2	Ditto (Sindhi Do.)	204		204	204
		Temporary Establishment	960		960	370
		Total Establishment	21,468	21,150	21,396	21,007
		Allowances.				
		Travelling Allowance to Officers	1,475		75	884
		Ditto to Establishment			1,000	
		Hill Journey Allowance	925		925	998
		Total Allowances	2,400	1,450	2,000	1,882
		Supplies and Services.				
		Purchase of Books and Newspapers	69	70	69	...
		Contingencies.				
		Postage Charges	561		567	410
		Telegram Charges	54		55	13
		Purchase of Furniture	30		40	...
		Repairs of Furniture	35		10	15
		Peons' Uniforms and Belts	10		...	9
		Carriage of Tents and Records	272		160	134
		Stationery and other Petty Supplies	294		284	563
		Hill Journey Charges	...		...	...
		Miscellaneous Office Expenses	50		50	246
		Total Contingencies	1,304	1,160	1,166	1,390
			39,053		38,083	
		Deduct—For rounding	*53*		*83*	
		TOTAL TRANSLATORS' DEPARTMENT	39,000	37,330	38,000	38,599
		Payment to Officers of other Provinces	...	1,670	...	5,299
		Total Civil Secretariats	3,74,000	3,71,000	3,63,000	3,63,315

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Military Secretariat.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Secretary (2,500) - - -	30,000	30,000	30,000	30,000
1	1	Assistant Secretary (650) (*a*) - -	7,800	8,450	7,800	7,800
		Total Salaries -	37,800	38,450	37,800	37,800
		Establishment.				
10	9	Superintendents and Assistant Superintendents - - -	19,740	20,000	20,400	21,067
19	19	Clerks (below 200) (*b*) - -	11,760	11,100	10,740	10,597
14	14	Servants - - -	1,584	1,600	1,584	1,582
		Total Establishment -	33,084	32,700	32,724	33,246
		Allowances.				
		Hill Journey Allowance - - -	2,000	1,050	2,000	1,052
		Supplies and Services.				
		Petty Repairs - - -	25		25	...
		Purchase of Books - - -	300		250	330
		Total Supplies and Services -	325	270	275	330
		Contingencies.				
		Purchase of Furniture - - -	45		45	...
		Postage Charges - - -	2,000		2,000	1,572
		Telegram Charges - - -	5,500		5,500	3,489
		Stationery - - - -	20		20	...
		Section-work - - - -	600		600	483
		Hill Journey Charges - - -	610		610	553
		Repairs of Furniture - - -	10		...	6
		Miscellaneous Office Expenses - -	800		800	489
		Total Contingencies -	9,585	6,530	9,575	6,592
			82,794		82,374	
		Deduct—For rounding -	*794*		*374*	
		Total Military Secretariat -	82,000	79,000	82,000	79,020
		Commissioner in Sindh.				
		Salaries.				
1	1	Commissioner (3,750)[4] - -	43,200	43,850	43,200	45,587
1	1	Assistant Commissioner (*c*) (1,200)[4] -	13,824	20,100	13,824	19,070
1	1	Ditto ditto (600) -	7,200		6,000	
1	1	Daftardar (500) -	6,000	6,000	3,600	4,181
		Total Salaries -	70,224	69,950	66,624	68,838
		Establishment.				
19	17	Clerks (below 200)- - -	15,600	16,100	15,372	14,922
28	30	Servants - - -	3,792	3,790	3,420	3,761
		Temporary Establishment - -	810	690	500	689
		Total Establishment -	20,202	20,580	19,292	19,372
		Allowances.				
		Tentage and Travelling Allowances to Officers-	7,500		7,500	7,361
		Travelling Allowance to Establishment -	4,500		4,500	4,062
		Grain Compensation and Sindh Allowances -	...		...	...
		Total Allowances -	12,000	11,300	12,000	11,423
		Supplies and Services.				
		Purchase of Tent - - -	9,000			...
		Petty Repairs - - -	...			7
		Supply of Medicines - - -	...			88
		Purchase of Books and Periodicals - -	67			162
		Total Supplies and Services -	9,067	87	87	257
		Carried over -	1,11,493	1,01,917	98,003	99,890

(*a*) Draws an allowance of Rs. 50 as a Marriage Registrar, *vide* page 116.
(*b*) Includes an allowance of Rs. 50 to a Clerk for doing work of the Estates Department.
(*c*) Draws additional allowance of Rs. 100 as Sindhi Translator to Government, *vide* page 70

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Commissioner in Sindh—*continued.*				
Brought forward -	1,11,493	1,01,917	98,003	99,890
Contingencies.				
Rates and Taxes - - -	290		290	288
Postage Charges - - -	800		800	791
Telegram Charges - - -	600		600	656
Carriage of Tents and Records - -	3,000		3,000	2,449
Repairs of Furniture - - -	150		150	17
Water-supply - - -	144		144	156
Peons' Uniforms and Belts - -	...		500	...
Stationery and other Petty Supplies -	480		1,080	585
Repairs of Tents - - -	600		...	600
Purchase of Furniture - - -	...		...	24
Total Contingencies -	6,064	5,715	6,564	5,566
LOCAL FUND ESTABLISHMENT (*a*) - -	1,500	1,368	1,500	1,368
	1,19,057		1,06,067	
Deduct—For rounding -	57		67	
Total Commissioner in Sindh -	1,19,000	1,09,000	1,06,000	1,06,824
Commissioners.				
Numbers. 1889-90. / 1890-91.				
COMMISSIONER'S ESTABLISHMENT.				
Salaries.				
3 / 3 Commissioners 2(3,500)[4] & (1) (2,500)[4] -	1,09,440	1,23,200	1,20,960	1,28,110
6 / 6 Assistant Commissioners. } 1 (500), 3 (400), 2(300)	27,600	27,900	25,200	25,607
Total Salaries -	1,37,040	1,51,100	1,46,160	1,53,717
Establishment.				
34 / 35 Clerks (less than 200) - -	27,300	27,900	27,300	27,445
60 / 60 Servants - - -	6,132	6,150	6,132	6,260
Temporary Establishment - -	352	350	352	71
Total Establishment -	33,784	34,400	33,784	33,776
Allowances.				
Travelling Allowance to Officers - -	15,440	} 23,500	16,350	15,423
Ditto to Establishment -	10,300		11,050	9,108
Total Allowances -	25,740	23,500	27,400	24,531
Supplies and Services.				
Purchase of Carpets - - -	110	...	...	40
Purchase of Tent - - -	1,000	...	...	...
Supply of Medicines - - -	...	...	...	9
Total Supplies and Services -	1,110	...	...	49
Contingencies.				
Rents, Rates, and Taxes - - -	4,500		4,500	4,200
Postage Charges - - -	2,750		2,750	2,666
Telegram Charges - - -	1,540		1,540	792
Purchase of Furniture - - -	150		200	683
Repairs of Furniture - - -	250		250	57
Peons' Uniforms and Belts - -	250		250	344
Section-work - - -	50		50	...
Repairs of Tents - - -	...		...	75
Carriage of Tents and Records - -	3,400		3,400	2,663
Stationery and other Petty Supplies -	1,900		2,160	1,509
Miscellaneous Office Expenses - -	300		...	391
Total Contingencies -	15,090	14,600	15,100	13,380
TOTAL COMMISSIONERS' ESTABLISHMENT -	2,12,764	2,23,600	2,22,444	2,25,453
LOCAL ESTABLISHMENT.				
Clerks - - - -	2,232		2,232	2,232
Servants - - - -	...		...	...
Travelling Allowance - - -	170		180	106
TOTAL LOCAL ESTABLISHMENT -	2,402	2,400	2,412	2,338
Payments to Officers of other Provinces -	...	...	...	506
	2,15,166		2,24,856	
Add—For rounding -	834		144	
Total Commissioners -	2,16,000	2,26,000	2,25,000	2,28,297

(*a*) In future Estimates this should be distributed under sub-heads.

18.—GENERAL ADMINISTRATION —*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		General Establishment of Local Funds.	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENT OF LOCAL FUNDS, PROVINCIAL.				
		FOREIGN SERVICE OF THE THIRD KIND.				
		Collector's Local Fund Establishment.				
	102	Clerks - - -	51,900	47,000	...	...
	14	Servants - - -	1,200			
		Total Establishment -	53,100	47,000	...	...
		Allowances.				
		Travelling Allowance - -	2,900	3,000	...	...
		TOTAL GENERAL ESTABLISHMENT OF LOCAL FUNDS, PROVINCIAL - -	56,000	50,000	...	...
		GENERAL ESTABLISHMENT OF LOCAL FUNDS, LOCAL.				
		COLLECTORS' LOCAL FUND ESTABLISHMENTS.				
		Establishment.				
104		Clerks - - - -	...		60,630	57,905
14		Servants - - -	...		1,090	1,167
		Total Establishment -	...	5,000	61,720	59,072
		Allowances.				
		Travelling Allowance - - -	...	...	3,000	2,800
		Contingencies.				
		Postage Charges - - -	2,950		2,000	1,647
		Telegram Charges - - -	50		50	23
		Stationery Charges - - -	1,250		1,500	1,460
		Purchase of Furniture - - -	200		680	348
		Repairs of Furniture - - -	...		70	6
		Carriage of Records - - -	130		10	72
		Miscellaneous Office Expenses - -	1,420		2,550	2,271
		Total Contingencies -	6,000	6,000	6,860	5,827
		TOTAL COLLECTORS' LOCAL FUND ESTABLISHMENTS -	6,000	11,000	71,580	67,699
		LOCAL BOARDS' ESTABLISMENTS.				
		Establishment.				
131	105	Clerks - - -	23,200	21,000	21,480	21,205
68	66	Servants - - -	4,400	5,000	2,840	5,242
		Total Establishment -	27,600	26,000	24,320	26,447
		Allowances.				
		Travelling Allowance - - -	3,000	1,000	800	1,043
		Contingencies.				
		Postage Charges - - -	3,000		1,700	2,058
		Telegram Charges - - -	...		...	6
		Purchase of Furniture - - -	2,000		350	1,131
		Repairs of Furniture - - -	...		10	11
		Rents - - - -	...		...	...
		Stationery and other Petty Supplies- -	1,900		6,460	1,501
		Miscellaneous Office Expenses - -	6,500		1,780	6,460
		Total Contingencies -	13,400	12,000	10,300	11,167
		TOTAL LOCAL BOARDS' ESTABLISHMENTS -	44,000	39,000	35,420	38,657
		TOTAL GENERAL ESTABLISHMENT OF LOCAL FUNDS, LOCAL	50,000	50,000	1,07,000	1,06,356
		Total General Establishment of Local Funds	1,06,000	1,00,000	1,07,000	1,06,356

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
High Court - - - - -	6,45,000	6,32,000	6,46,000	6,28,633
Law Officers - - - -	1,68,000	1,66,000	1,60,000	1,92,185
Administrator General - - -	3,000	3,000	3,000	3,000
Coroner's Court - - - -	13,000	12,000	12,000	12,865
Presidency Magistrates' Court - -	76,000	83,000	77,000	80,577
Judicial Commissioner - - -	42,000	42,000	42,000	42,529
Civil and Sessions Courts - - -	18,93,000	18,50,000	18,88,000	18,72,961
Courts of Small Causes - - -	2,41,000	2,34,000	2,44,000	2,39,532
Criminal Courts - - - -	12,84,000	12,67,000	12,88,000	12,58,921
Pleadership Examination Charges - -	...	...	...	200
Refunds - - - - -	30,000	34,000	30,000	31,842
TOTAL -	43,95,000	43,23,000	43,90,000	43,63,245

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		High Court.	Rs.	Rs.	Rs.	Rs.
		JUDGES.				
1	1	Chief Justice (5,000) - -	60,000	60,000	60,000	60,000
6	6	Puisne Judges 3 (3,750), and 3 (3,750)[4] -	2,64,600	2 48,000	2,64,600	2,64,678
		TOTAL JUDGES	3,24,600	3,08 000	3,24,600	3,24,678
		PROTHONOTARY AND REGISTRAR, ORIGINAL SIDE.				
		Salaries.				
1	1	Prothonotary and Registrar (2,500) -	30,000	30,000	30,000	32,978
1	1	Deputy Registrar (1,000) - -	12,000	15,000	12,000	9,691
1	1	Ditto (300) - -	3,600		7,200	
1	1	Head Assistant (800) - -	9,600	9,600	9,600	8,139
1	1	Judge's Clerk (400) - -	4,800	4,800	4,800	4,800
		Total Salaries -	60,000	59,400	63,600	55,608
		Establishment.				
2	2	Clerks on 200 and above - -	5,520		5,520	18,095
22	22	Clerks - - -	13,224		13,224	
3	3	Court-Keepers and Criers - -	1,800		1,800	5,279
12	12	Servants - - -	1,380		1,380	
27	27	Choldars and other Servants - -	3,912		3,912	
		Temporary Establishment - -	576		576	557
		Total Establishment -	26,412	26,000	26,412	23,931
		Supplies and Services.				
		Petty Repairs - - -	600	100	600	452
		Law Library - - - -	1,000	1,000	1,000	1,000
		Total Supplies and Services -	1,600	1,100	1,600	1,452
		Contingencies.				
		Rates and Taxes - - -	1,242		1,242	1,346
		Postage Charges - - -	10		10	5
		Telegram Charges - - -	5		5	...
		Gas and Conservancy Charges - -	312		200	305
		Purchase of Furniture - - -	50		...	22
		Repairs of Furniture - - -	100		...	36
		Peons' Uniforms and Belts - -	30		660	26
		Water-supply - - - -	210		170	210
		Section-work - - -	1,840		1,750	1,668
		Stationery and other Petty Supplies - -	2,360		1,565	2,078
		Total Contingencies -	6,159	5,500	5,602	5,696
		Deduct—Probable Savings -	94,171 *171*		97,214 *1,214*	
		TOTAL PROTHONOTARY AND REGISTRAR, ORIGINAL SIDE	94,000	92,000	96,000	86,687
		COMMISSIONER FOR TAKING ACCOUNTS AND TAXING MASTER.				
		Salaries.				
1	1	Master and Registrar in Equity and Taxing Master (2,400) - -	28,800	28,800	28,800	20,183
1	1	Assistant ditto (1,000) - -	12 000	12,000	12,000	9,303
		Total Salaries -	40,800	40,800	40,800	29,486
		Establishment.				
7	7	Clerks - - -	5,340		5,340	5,340
3	3	Servants - - -	336		336	336
		Total Establishment -	5,676	5,676	5,676	5,676
		Contingencies.				
		Stationery and other Petty Supplies - -	140			99
		Purchase of Furniture - - -	...			...
		Miscellaneous Office Expenses - -	...			...
		Total Contingencies -	140	124	140	99
		TOTAL COMMISSIONER FOR TAKING ACCOUNTS AND TAXING MASTER - -	46,616	46,600	46,616	35,261
		CLERK OF INSOLVENCY.				
		Establishment.				
8	8	Clerks - - - -	3,720		3,720	3,693
4	4	Servants - - -	432		432	431
		Total Establishment -	4,152	4,177	4,152	4,124
		Contingencies.				
		Stationery and other Petty Supplies -	230		230	176
		Purchase of Furniture - - -	...		...	...
		Total Contingencies -	230	323	230	176
		TOTAL CLERK OF INSOLVENCY -	4,382	4,500	4,382	4,300
		Carried over -	4,69,508	4,51,100	4,71,508	4,50 926

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		High Court—*continued.*				
		Brought forward -	4,69,598	4,51,100	4,71,598	4,50,926
		CLERK OF THE CROWN.				
		Salaries.				
1	1	Clerk of the Crown (500) - -	6,000	6,000	6,000	6,000
		Establishment.				
2	2	Clerks - - - -	1,800		1,800	1,815
2	2	Servants - - -	216		216	216
		Total Establishment -	2,016	2,016	2,016	2,031
		Supplies and Services.				
		Diet and Road Expenses to Witnesses -	400	400	400	672
		Contingencies.				
		Postage Charges - - -	4		4	5
		Telegram Charges - - -	20		20	3
		Section-work - - -	226		226	210
		Stationery and other Petty Supplies -	200		200	190
		Total Contingencies -	450	484	450	408
		TOTAL CLERK OF THE CROWN -	8,866	8,900	8,866	9,111
		OFFICIAL ASSIGNEE.				
		Establishment.				
7	7	Clerks - - - -	2,880		2,880	2,880
3	3	Peons - - - -	324		324	324
		TOTAL OFFICIAL ASSIGNEE -	3,204	3,204	3,204	3,204
		SHERIFF.				
		Salaries.				
—	1	Deputy Sheriff - - -	7,200	7,900		7,200
		Establishment.				
—	9	Clerks and Bailiffs - -	7,200	7,200		7,169
—	12	Servants - - -	1,404	1,390		1,389
		Total Establishment -	8,604	8,590		8,558
		Supplies and Services.				
		Petty Repairs - - -	...			83
		Fees for summoning Witnesses - -	450			363
		Sessions Charges - - -	300			364
		Total Supplies and Services -	750	1,000		810
		Contingencies.				
		Purchase of Furniture - - -	...			2
		Repairs of Furniture - - -	...			26
		Telegram Charges - - -	...			...
		Postage Charges - - -	100			1
		Peons' Uniforms and Belts - -	110			91
		Stationery and other Petty Supplies -	740			462
		Total Contingencies -	950	510		582
			17,504			
		Deduct—Average of fees Rs. 8,000 minus Rs. 1,200 to be paid to Sheriff out of fees	*6,800*			
			10,704			
		Add—For rounding -	296			
		TOTAL SHERIFF -	11,000	18,000	10,500	17,150
		TRANSLATORS, ORIGINAL SIDE.				
		Salaries.				
1	1	Chief Translator (700) - -	8,400	8,400	8,400	8,400
		Establishment.				
5	4	Translators and Interpreters (200 and above) - - -	15,540		17,940	30,266
11	12	Translators and Interpreters (below 200)	15,840		13,320	
12	12	Clerks - - -	5,580		5,580	5,539
4	4	Servants - - -	468		468	503
		Total Establishment -	37,428	36,280	37,308	36,308
		Contingencies.				
		Section-work - - -	180		180	116
		Stationery and other Petty Supplies -	100		100	100
		Total Contingencies -	280	320	280	216
		TOTAL TRANSLATORS, ORIGINAL SIDE -	46,108	45,000	45,988	44,924
		Carried over -	5,38,776	5,26,204	5,40,156	5,25,315

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		High Court—*continued.*	Rs.	Rs.	Rs	Rs.
		Brought forward -	5,38,776	5,26,204	5,40,156	5,25,315
		REGISTRAR, APPELLATE SIDE.				
		Salaries.				
1	1	Registrar (1,700)[a] - - -	19,584	16,900	19,584	18,756
1	1	Deputy Registrar (600) - -	7,200	8,780	7,200	7,200
1	1	Assistant Registrar (500) (a) - -	6,000	6,430	6,000	4,284
		Total Salaries -	32,784	32,110	32,784	30,240
		Establishment.				
2	2	Clerks (200 and above) - -	5,520		5,520	32,958
36	39	Clerks (below 200) - - -	28,659		27,639	
48	48	Servants - - -	6,180		6,180	6,154
		Total Establishment -	40,359	39,826	39,339	39,112
		Allowances.				
		Travelling Allowance - - -	...	120	...	14
		Contingencies.				
		Postage Charges - - -	1,500		1,500	1,721
		Telegram Charges - - -	20		20	35
		Repairs of Furniture - - -	100		100	...
		Water-supply - - - -	190		180	187
		Peons' Uniforms and Belts - -	260		260	...
		Stationery and other Petty Supplies -	1,280		1,280	1,398
		Section-work - - - -	20		20	...
		Miscellaneous Office Expenses - -	...		...	...
		Total Contingencies -	3,370	3,360	3,360	3,341
		TOTAL REGISTRAR, APPELLATE SIDE -	76,513	75,416	75,483	72,707
		TRANSLATORS, APPELLATE SIDE.				
		Establishment.				
9	9	Translators and Interpreters - -	15,000		15,120	15,680
9	9	Clerks - - - -	2,844		2,844	2,838
1	1	Servant - - - -	108		108	72
		TOTAL TRANSLATORS, APPELLATE SIDE -	17,952	18,340	18,072	18,590
		REPORTER.				
		Salaries.				
		Reporter and Assistants (1,000) - -	12,000	12,000	12,000	12,000
		Contingencies.				
		Postage Charges - - -	5		5	...
		Miscellaneous Office Expenses - -	45		45	21
		Total Contingencies -	50	40	50	21
		TOTAL REPORTER -	12,050	12,040	12,050	12,021
			6,45,291		6,45,761	
		Add or *deduct*—For rounding -	291		239	
		Total High Court -	6,45,000	6,32,000	6,46,000	6,28,633
		Law Officers.				
		ENGLISH LAW OFFICERS.				
		Salaries.				
1	1	Advocate General (2,000) -	24,000	24,000	24,000	24,000
1	1	Government Solicitor (2,500) -	30,000	30,000	30,000	30,000
		Total Salaries -	54,000	54,000	54,000	54,000
		Allowances.				
		Allowance to Advocate General for Establishment and other Charges - -	2,400	2,400	2,400	2,400
		Supplies and Services.				
		Law Charges - - - -	5,500	7,550	4,500	37,898
		Contingencies.				
		Petty Supplies - - -	30	50	30	33
		Postage Charges - - -				
		Telegram Charges - - -				
		Miscellaneous Office Expenses - -	...	...	...	1
		Total Contingencies -	30	50	30	34
			61,930		60,930	
		Add—For rounding - -	70		70	
		TOTAL ENGLISH LAW OFFICERS -	62,000	64,000	61,000	94,332
		Carried over -	62,000	64,000	61,000	94,332

(a) Draws an allowance of Rs. 50 as Superintendent, High Court Press. *See* page 152.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Law Officers—*continued.* Brought forward -	62,000	64,000	61,000	94,332
		LEGAL REMEMBRANCER AND HIGH COURT PLEADER.(a)				
		Salaries.				
1	1	Legal Remembrancer (2,500)* -	28,800	20,800	28,800	22,988
1	1	Government Pleader (300) - -	3,600	3,600	3,600	3,600
		Total Salaries -	32,400	24,400	32,400	26,588
		Establishment.				
9	9	Clerks - - -	4,080	4,080	4,080	3,922
5	5	Servants - - -	504	504	504	504
		Total Establishment -	4,584	4,584	4,584	4,426
		Allowances.				
		Travelling Allowance - - -	500		500	92
		Public Prosecutor's Fees in Criminal Cases -	5,000		4,100	5,190
		Government Pleader's fees in Pauper and Civil Suits - - - -	100		100	
		Charges for Special Counsel in Mofussil Cases -	1,300		1,300	...
		Total Allowances -	6,900	6,500	6,000	5,282
		Supplies and Services.				
		Copying Charges - - -	720		150	538
		Court-fee Stamps - - -	40		25	38
		Law Charges - - - -	...		...	3
		Purchase of Books - - -	...		...	27
		Total Supplies and Services -	760	3,316	175	606
		Contingencies.				
		Purchase of Furniture - - -	...		...	29
		Repairs of Furniture - - -	...		...	4
		Postage Charges - - -	260		260	260
		Telegram Charges - - -	50		50	29
		Petty Supplies - - -	330		330	137
		Peons' Uniforms and Belts - -	...		...	...
		Stationery and other Petty Supplies -	...		...	42
		Rents - - - - -	480		480	200
		Carriage of Tents and Records - -	...		...	7
		Miscellaneous Office Expenses - -	25		...	250
		Total Contingencies -	1,145	1,200	1,120	958
			45,789		44,279	
		Deduct—Probable Savings -	*1,789*		*4,279*	
		TOTAL LEGAL REMEMBRANCER AND HIGH COURT PLEADER - - -	44,000	40,000	40,000	37,860
		MOFUSSIL ESTABLISHMENT. (a)				
		Salaries.				
1	1	Government Pleader and Public Prosecutor (400) - - -	4,800		4,800	
20	20	Government Pleaders (3—150, 3—125, 1—120, 4—35, 9—20) -	15,180		15,180	
		Total Salaries -	19,980	19,870	19,980	19,916
		Establishment.				
15	15	Clerks - - - -	2,352	2,380	2,352	2,256
		Temporary Establishment - -	...	...	...	23
		Total Establishment -	2,352	2,380	2,352	2,279
		Allowances.				
		Fees in Sessions Cases - - -	25,044		22,000	26,817
		Fees in Magisterial Cases - -				
		Fees in Murder Cases - - -	5,000		5,000	3,370
		Fees in Pauper Suits - - -	989		1,600	304
		Fees in Cases under Act X of 1870 - -	351		3,400	70
		Fees in other Civil Cases - -	1,144			303
		Fees for Special Counsel - -	2,000			...
		Travelling Allowance - - -	300		...	311
		Total Allowances -	34,828	34,700	32,000	31,175
		Supplies and Services.				
		Copying Charges - - -	4,000		4,000	4,570
		Law Charges - - - -	500		200	1,780
		Total Supplies and Services -	4,500	4,700	4,200	6,350
		Carried over -	61,660	61,650	58,532	59,720
			1,06,000	1,04,000	1,01,000	1,32,192

(a) Expenditure controlled by the Remembrancer of Legal Affairs.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Law Officers—*contd.*				
		Brought forward	1,06,000	1,04,000	1,01,000	1,32,192
		MOFUSSIL ESTABLISHMENT—Brought forward	61,660	61 650	58,532	59,720
		Contingencies.				
		Telegram Charges	...	...	...	55
		Other Charges	438	350	500	218
		Total Contingencies	438	350	500	273
			62,098		59,032	
		Deduct—For rounding	98		32	
		TOTAL MOFUSSIL ESTABLISHMENT	62,000	62 000	59,000	59,993
		Total Law Officers	1.68,000	1,66,000	1,60,000	1,92,185
		Coroner's Court.				
		Salaries.				
1	1	Coroner (350)	4,200	4,200	4,200	4,200
		Surgeon (Portion of pay transferred from "20.—Police, Presidency Police," page 95)	2,400	2,400	2,400	2,400
		Total Salaries	6,600	6,600	6,600	6,600
		Establishment.				
2	2	Clerks and Interpreters	3,000		2,700	2,700
4	4	Servants	456		456	456
		Apothecary (Allowance)	240		240	240
		Total Establishment	3,696	3,396	3,396	3,396
		Allowances.				
		Travelling and Conveyance Allowances to Coroner	720		720	861
		Ditto ditto to Establishment	720		720	1,097
		Total Allowances	1,440	1,440	1,440	1,958
		Contingencies.				
		Water-supply	130		130	101
		Petty Supplies	...		...	750
		Rents, Rates, and Taxes	...		...	...
		Miscellaneous Office Expenses	770		770	60
		Total Contingencies	900	564	900	911
		Add or *deduct*—For rounding	12,636		12,336	
			364		336	
		Total Coroner's Court	13,000	12,000	12,000	12,865
		Presidency Magistrates' Courts.				
		Salaries.				
1	1	Chief Magistrate (2,000)	24,000	24,000	24,000	22,386
1	1	Second " (1,000)	12,000	22,200	12,000	21,600
1	1	Third " (800)	9,600		9,600	
1	1	Chief Clerk (500) (*a*)	6,000	6,050	5,700	5,475
		Total Salaries	51,600	52,250	51,300	49,461
		Establishment.				
1	1	Clerk (200)	2,400		2,400	12,675
15	15	Clerks (below 200)	11,760		11,760	
3	3	Interpreters	5,100		5,100	4,868
16	16	Servants	1,812		1,812	1,809
		Total Establishment	21,072	21,500	21,072	19,352
		Allowances.				
		House-rent Allowance	1,200		1,200	1,200
		Travelling Allowance	50		50	43
		Total Allowances	1,250	1,250	1,250	1,243
		Supplies and Services.				
		Charges on account of Witnesses	200	200	200	18
		Contingencies.				
		Purchase of Furniture	...		...	...
		Rents	...		...	7,940
		Rates and Taxes	...		300	140
		Postage Charges	20		20	25
		Telegram Charges	10		10	9
		Peons' Uniforms and Belts	80		80	...
		Water-supply	...		70	85
		Stationery and other Petty Supplies	2,300		2,300	2,304
		Section-work	...		...	...
		Miscellaneous Office Expenses	...		...	...
		Total Contingencies	2 410	7,800	2,780	10,503
		Add or *deduct*—For rounding	76,532		76,602	
			532		398	
		Total Presidency Magistrates' Courts	76,000	83,000	77,000	80,577

(*a*) Draws an allowance of Rs. 50 as Clerk to the Committee of Management, Government Workhouse.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Judicial Commissioner.				
		Salaries.				
1	1	Judicial Commissioner in Sindh (2,500)[a]	28,800	28,800	28,800	28,800
1	1	Registrar (200) - - -	2,400	2,400	2,400	2,336
		Total Salaries -	31,200	31,200	31,200	31,136
		Establishment.				
1	1	Clerk (200) - - -	2 400		2,400	5,449
4	4	Clerks - - - -	3,060		3,060	
10	10	Servants - - -	1,116		1,116	1,108
		Temporary Establishment - -	60		60	64
		Total Establishment -	6,636	6,580	6,636	6,621
		Allowances.				
		Tentage and Travelling Allowances to Officers -	1,800		1,800	2,493
		Ditto ditto to Establishment -	1,550		1,550	1,094
		Total Allowances -	3,350	3,350	3,350	3,587
		Supplies and Services.				
		Petty Repairs - - - -	...	...	...	4
		Contingencies.				
		Repairs of Furniture - - -	...	870	...	15
		Purchase of Furniture - - -	50		50	21
		Postage Charges - - -	250		250	245
		Telegram Charges - - -	65		65	40
		Peons' Uniforms and Belts - -	70		70	90
		Repairs of Tent - - -	...		...	10
		Carriage of Tents and Records - -	750		750	620
		Stationery and other Petty Supplies -	...	...	...	140
		Total Contingencies -	1,185	870	1,185	1,181
			42,371		42,371	
		Deduct—For rounding -	*371*		*371*	
		Total Judicial Commissioner -	42,000	42,000	42,000	42,529
		Civil and Sessions Courts. (*a*)				
		District and Sessions Judges. (*b*)				
		Salaries.				
		Civil and Sessions Judges—				
8	8	1st grade (2,325)[a] - -	2,14,272		2,14,272	3,77,897
5	5	2nd grade (1,800)[a] - -	1,03,680		1,03,680	
2	2	3rd grade (1,600)[a] - -	36,864		36,864	
1	1	3rd grade (1,600) - -	19,200		19,200	
		Allowances to (2) Sessions Judges, Sindh (100)[a] - - -	2,352		2,352	62,041
1	1	Joint Judge (1,100)[a] - -	12,672		12,672	
1	1	Assistant Judge F. P. (1,100)[a] -	12,672		12,672	
2	2	Ditto 1st grade (900)[a] -	20,736		20,736	
2	2	Ditto 2nd grade (800)[a] -	18,432		18,432	
2	2	Ditto 3rd grade (600)[a] -	13,824		13,824	
—	—	Ditto ditto (700)[a] -	...		...	
			4,54,704		4,54,704	
		Deduct—Probable Savings -	*9,704*		*2,704*	
		Total Salaries -	4,45,000	4,20,000	4,52,000	4,39,938
		Establishment.				
19	19	Nazirs - - - -	21,960		22,020	19,482
275	272	Clerks - - - -	1,29,261		1,29,993	1,30,424
226	225	Servants - - -	22,728		23,016	23,174
		Temporary Establishment - -	3,774		...	4
			1,77,723		1,75,029	
		Deduct—Probable Savings -	*2,723*		*2,029*	
		Total Establishment -	1,75,000	1,71,000	1,73,000	1,73,084
		Carried over -	6,20,000	5,91,000	6,25,000	6,13,022

(*a*) Expenditure controlled by District Judges. (*b*) One draws an allowance of Rs. 200 per month as Agent to the Dekhan Sardars.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Civil and Sessions Courts—*contd.*				
DISTRICT AND SESSIONS JUDGES—*contd.*				
Brought forward -	6,20,000	5,91,000	6,25,000	6,13,022
Allowances.				
Travelling Allowance to Officers - -	5,000	8,000	6,500	5,132
Ditto to Establishment -	3 000		4,500	3,062
Total Allowances -	8,000	8,000	11,000	8,194
Supplies and Services.				
Record Shelves - - -	1,086		5,000	...
Purchase of Books - - -	125		...	13
Diet and Road Allowances - -	28,000		21,800	27,004
Petty Constructions - - -	750		125	280
Petty Repairs - - -	207		80	16
Purchase of Tents - - -	...		1,600	610
Purchase of Carpets - - -	1,790		...	873
Purchase of an Iron Safe - -	805		...	...
Total Supplies and Services -	32,763	30,000	28,605	28,796
Contingencies.				
Rents - - - -	8,137		2,448	8,310
Rates and Taxes - - -	1,030		364	329
Postage Charges - - -	17,406		6,456	17,378
Telegram Charges - - -	328		305	334
Section-work - - - -	108		108	162
Purchase of Furniture - - -	3,565		1,099	2,678
Repairs of Furniture - - -	1,040		561	504
Peons' Uniforms and Belts - -	686		512	479
Hot-weather Establishment - -	796		358	783
Water-supply - - -	252		180	42
Carriage of Tents and Records - -	1,560		845	1,429
Stationery and other Petty Supplies -	36,157		10,459	32,838
Repairs of Tent - - -	15		...	45
Miscellaneous Office Expenses - -	...		...	140
Total Contingencies -	71,080	65,000	23,695	65,451
TOTAL DISTRICT AND SESSIONS JUDGES -	7,31,843	6,94,000	6,88,300	7,15,463
SUBORDINATE JUDGES.(a)				
Salaries.				
Numbers. 1889-90. / 1890-91.				
3 / 3 — 1st class, 1st grade (800) - -	28,800		28,800	
4 / 4 — Ditto 2nd ditto (650) - -	31,200		31,200	
6 / 6 — Ditto 3rd ditto (500) - -	36,000		36,000	
21 / 21 — 2nd class, 1st grade (400) - -	1,00,800		1,00,800	
25 / 25 — Ditto 2nd ditto (300) - -	90,000		90,000	
40 / 40 — Ditto 3rd ditto (200) - -	96,000		96,000	
15 / 15 — Ditto 4th ditto (150) - -	27,000		27,000	
Personal Allowance ditto - -	...		...	
	4,09,800		4,09,800	
Deduct—Probable Savings -	*4,800*		*4,800*	
Total Salaries -	4,05,000	4,02,000	4,05,000	4,08,666
Establishment.				
772 / 833 — Clerks - - - -	2,26,728		2,13,456	2,17,789
580 / 581 — Servants - - - -	47,520		47,160	46,517
Temporary Establishment - -	144	2,71,000	144	220
Lump addition ordered by Local Government - - -	8,144		...	...
Total Establishment -	2,82,536	2,71,000	2,60,760	2,64,526
Allowances.				
Travelling Allowance to Officers - -	10,000	16,000	10,000	9,686
Ditto to Establishments -	6,000		6,810	5,977
Total Allowances -	16,000	16,000	16,810	15,663
Carried over -	7,03,536	6,89,000	6,82,570	6,88,855
	7,31,843	6,94,000	6,88,300	7,15,463

(a) Expenditure controlled by District Judges.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Civil and Sessions Courts—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	7,31,843	6,94,000	6,88,300	7,15,463
SUBORDINATE JUDGES—Brought forward	7,03,536	6,89,000	6,82,570	6,88,855
Supplies and Services.				
Diet Allowances to Witnesses	...	...	3,741	...
Petty Constructions	...	...	125	...
Petty Repairs	...	...	97	...
Total Supplies and Services	...	...	3,963	...
Contingencies.				
Rents	...	...	6,139	...
Rates and Taxes	...	...	147	...
Postage Charges	...	...	11,002	...
Telegram Charges	...	...	21	...
Purchase of Furniture	...	...	2,562	...
Repairs of Furniture	...	...	413	...
Peons' Uniforms and Belts	...	...	261	...
Hot-weather Establishment	...	...	438	...
Carriage of Tents and Records	...	...	775	...
Stationery and Petty Supplies	...	...	25,409	...
Total Contingencies	...	...	47,167	...
TOTAL SUBORDINATE JUDGES	7,03,536	6,89,000	7,33,700	6,88,855
DEKHAN AGRICULTURAL RELIEF COURTS.(a)				
Salaries.				
Judge (Numbers: 1889-90: 1; 1890-91: 1)	17,203		15,821	18,266
Subordinate Judges (500) (Numbers: 1889-90: 2; 1890-91: 2)	12,000		15,600	12,404
Total Salaries	29,203	30,000	31,421	30,670
Establishment.				
Clerks (Numbers: 1889-90: 11; 1890-91: 11)	4,764		4,764	4,837
Servants (Numbers: 1889-90: 16; 1890-91: 16)	1,524		1,524	1,524
Temporary Establishment	...		500	484
Total Establishment	6,288	6,400	6,788	6,845
Allowances.				
Travelling Allowance to Officers	4,100		4,000	3,879
Ditto to Establishment	1,900		2,000	2,242
Total Allowances	6,000	5,400	6,000	6,121
Supplies and Services.				
Petty Repairs	...	...	...	12
Contingencies.				
Postage Charges	730	730	730	894
Telegram Charges				2
Carriage of Tents and Records				487
Stationery and other Petty Supplies	1,730	1,470	1,730	993
Peons' Uniforms and Belts				1
Miscellaneous Office Expenses				...
Total Contingencies	2,460	2,200	2,460	2,377
	43,951		46,669	
Add or *Deduct*—For rounding	49		*669*	
TOTAL DEKHAN AGRICULTURAL RELIEF COURTS	44,000	44,000	46,000	46,025
PROCESS-SERVING ESTABLISHMENT.(b)				
Establishments.				
District Courts.				
Clerks (Numbers: 1889-90: 37; 1890-91: 35)	9,024		9,624	11,225
Process-Servers (Numbers: 1889-90: 116; 1890-91: 107)	15,012		15,696	15,181
Subordinate Judges' Courts.				
Clerks (Numbers: 1889-90: 445; 1890-91: 392)	95,400		1,07,940	1,01,085
Process-Servers (Numbers: 1889-90: 1,855; 1890-91: 1,739)	2,63,628		2,66,508	2,60,751
Dekhan Agricultural Relief Courts.				
Clerks (temporary) (Numbers: 1889-90: 62; 1890-91: 62)	8,928		8,928	5,187
Process-Servers (Numbers: 1889-90: 51; 1890-91: 51)	4,896		4,896	4,187
Collectors' and Magistrates' Courts.				
Clerks (Numbers: 1889-90: 33; 1890-91: 33)	6,840		6,840	6,866
Process-Servers (Numbers: 1889-90: 22; 1890-91: 22)	3,168		3,168	3,130
	4,06,896			
Deduct—Probable Savings	*1,896*			
Total Establishments	4,05,000	4,03,000	4,23,600	4,07,612
Carried over	4,05,000	4,03,000	4,23,600	4,07,612
	14,79,379	14,27,000	14,68,000	14,50,343

(a) Expenditure controlled by the Special Judge under the Dekhan Agriculturist's Relief Act.
(b) Expenditure controlled by District Judges, Special Judge, under Dekhan Agriculturist's Relief Act, and Collectors, respectively.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Civil and Sessions Courts—*continued.*				
Brought forward -	14,79,379	14,27,000	14,68,000	14,50,343
PROCESS-SERVING ESTABLISHMENT—*continued.*				
Brought forward -	4,05,000	4,03,000	4,23,600	4,07,612
Allowances.				
Travelling Allowance to District Courts—				
Process-serving Establishment - -				344
Travelling Allowance to Sub-Judge's Court do.				8,983
Ditto to Dekhan Agriculturist's Relief Courts - - -				37
Collectors' Offices - - -				842
Total Allowances -	10,000	10,500	9,000	10,206
Deduct—Probable Savings -	4,15,000 *1,379*		4,32,600 *12,600*	
TOTAL PROCESS-SERVING ESTABLISHMENT -	4,13,621	4,13,500	4,20,000	4,17,818
Payments to Officers of other Provinces -	...	9,500	...	4,800
Total Civil and Sessions Courts -	18,93,000	18,50,000	18,88,000	18,72,961
Courts of Small Causes				
PRESIDENCY COURT.				
Salaries.				
1888-90: 1 — 1890-91: 1 — First Judge (2,500) - -	30,000	66,000	30,000	30,000
1888-90: 1 — 1890-91: 1 — Second do. (1,350) - -	16,200		18,000	44,397
1888-90: 1 — 1890-91: 1 — Third do. (1,150) - -	13,800		15,000	
1888-90: 1 — 1890-91: 1 — Fourth do. (1,000) - -	12,000		12,000	
1888-90: 1 — 1890-91: 1 — Registrar (650) - -	7,800	7,800	7,800	6,326
1888-90: 2 — 1890-91: 2 — Assistant Registrars (250) - -	6,000	6,000	6,000	4,225
Total Salaries -	85,800	79,800	88,800	84,948
Establishment.				
1888-90: 5 — 1890-91: 5 — Clerks (200 and over) - -	12,600		12,600	43,555
1888-90: 57 — 1890-91: 57 — Clerks (below 200) - -	31,440		31,440	
1888-90: 7 — 1890-91: 7 — Interpreters and Translators (*a*) -	13,260		13,260	12,590
1888-90: 42 — 1890-91: 42 — Bailiffs - - -	12,600		12,600	13,475
1888-90: 25 — 1890-91: 25 — Servants - - -	2,760		2,760	2,759
Total Establishment -	72,660	73,400	72,660	72,379
Allowances.				
Travelling Allowance - - -	...	40	...	46
Contingencies.				
Purchase of Furniture - - -	...	...	...	224
Rates and Taxes - - -	233	1,760	...	...
Water-supply - - -	65		65	60
Postage Charges - - -	250		250	310
Telegram Charges - - -	...		...	...
Peons' Uniforms and Belts - -	70		70	149
Stationery and other Petty Supplies -	930		930	791
Miscellaneous Office Expenses - -	...		...	...
Total Contingencies -	1,548	1,760	1,315	1,534
Add or *Deduct*—For rounding -	1,60,008 *8*		1,62,775 225	
TOTAL PRESIDENCY COURT -	1,60,000	1,55,000	1,63,000	1,58,907
MOFUSSIL COURTS.				
Salaries.				
1888-90: 1 — 1890-91: 1 — Judge (900) - - -	10,800		10,800	40,014
1888-90: 3 — 1890-91: 3 — Do. (800) - - -	28,800		28,800	
1888-90: 3 — 1890-91: 3 — Registrars (200) - - -	7,200		7,200	6,201
Total Salaries -	46,800	44,500	46,800	46,215
Establishment.				
1888-90: 75 — 1890-91: 75 — Clerks - - -	19,620		19,404	19,388
1888-90: 26 — 1890-91: 26 — Servants - - -	2,244		2,244	2,231
1888-90: 56 — 1890-91: 56 — Bailiffs - - -	8,472		8,472	8,482
Total Establishment -	30,336	30,300	30,120	30,101
Carried over -	77,136	74,800	76,920	76,316
	1,60,000	1,55,000	1,63,000	1,58,907

(*a*) One draws an allowance of Rs. 30 as Pupil Teacher, Sir Jamsetji Jijibhai School of Art.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Courts of Small Causes—*continued.*				
Brought forward -	1,60,000	1,55,000	1,63,000	1,58,907
MOFUSSIL COURTS—*continued.*				
Brought forward -	77,136	74,800	76,920	76,316
Allowances.				
Travelling Allowance to Officers - -			700	
Ditto to Establishment -			...	
Total Allowances -	700	600	700	649
Supplies and Services.				
Petty Repairs - - - -	...		...	109
Petty Construction - - -	100		100	...
Purchase of Carpets - - -	60		...	31
Total Supplies and Services -	160	100	100	140
Contingencies.				
Rates and Taxes - - - }	1,836		1,836	{ 10
Rents - - - - }				1,836
Postage Charges - - -	405		405	352
Telegram Charges - - -	...		...	...
Stationery Charges - - -	...		...	...
Purchase of Furniture - - -	50		150	50
Repairs of Furniture - - -	60		60	...
Peons' Uniforms and Belts - -	50		45	20
Water-supply - - -	25		25	...
Stationery and Petty Supplies - -	1,265		1,245	1,250
Carriage of Records - - -	...		...	1
Miscellaneous Office Expenses - -	...		...	1
Total Contingencies -	3,691	3,500	3,766	3,520
	81,687		81,486	
Deduct—For rounding -	*687*		*486*	
TOTAL MOFUSSIL COURTS -	81,000	79,000	81,000	80,625
Total Courts of Small Causes -	2,41,000	2,34,000	2,44,000	2,39,532
Criminal Courts.(*a*)				
GENERAL ESTABLISHMENT.				
Salaries.				
Portion of Salaries of Magistrates and others transferred from 3—Land Revenue, Charges of District Administration, page 29 -	6,77,292		6,79,452	5,81,944
Do. Mamledars and Mukhtiarkars, &c. -	2,33,760		2,33,730	2,44,095
Magisterial Allowance to ditto - -	11,041		11,760	...
Thanadar of Dhollera - - -	960		...	...
Railway Magistrate (allowance to) (100)[4] -	1,152		1,152	1,146
	9,24,205		9,26,094	
Deduct—Probable Savings -	*79,205*		*76,094*	
Total Salaries -	8,45,000	8,32,000	8,50,000	8,27,185
Establishment.				
Moiety of pay of Clerks transferred from "3—Land Revenue," page 30 -	63,090		63,090	} 1,16,570
Clerks - - -	55,824		58,044	
Servants - - -	900		1,428	1,058
	1,19,814		1,22,562	
Deduct—Probable Savings -	*2,814*		*1,562*	
Total Establishment -	1,17,000	1,13,500	1,21,000	1,17,628
Allowances.				
Travelling Allowance to Officers - -	1,12,000	1,12,000		1,11,868
Ditto to Establishment -	13,000	13,000		12,946
Total Allowances -	1,25,000	1,25,000	1,35,000	1,24,814
Carried over -	10,87,000	10,70,500	11,06,000	10,69,627

Numbers. 1889-90.	Numbers. 1890-91.
173	167
17	11

(*a*) Expenditure controlled by District Magistrates.

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Criminal Courts—*continued.*				
GENERAL ESTABLISHMENT—*continued.*				
Brought forward	10,87,000	10,70,500	11,06,000	10,69,627
Supplies and Services.				
Rewards to Informers	1,000		...	...
Execution of Criminals	200		120	...
Diet and Road Expenses to Witnesses	44,675		42,679	44,447
Diet and Passage Money to Lunatics	35		10	28
Rewards for the Capture of Criminals	1,130		1,232	50
Petty Constructions and Repairs	...		...	53
Conveyance of Corpses, &c.	85		...	102
Purchase of Carpets	160		30	99
Total Supplies and Services	47,285	45,000	44,071	44,779
Contingencies.				
Purchase of Furniture	60		210	202
Rates and Taxes	...		..	106
Rents	...		...	162
Postage Charges	29,760		29,720	30,206
Telegram Charges	235		215	293
Carriage of Tents and Records	36		36	19
Peons' Uniforms and Belts	25		25	24
Stationery and other Petty Supplies	2,753		2,580	2,457
Hot-weather Establishment	146		146	154
Water-supply	...		...	...
Repairs of Furniture	...		...	2
Miscellaneous Office Expenses	30		100	479
Total Contingencies	33,045	35,500	33,032	34,104
	11,67,330		11,83,103	
Deduct—For rounding	*330*		*103*	
TOTAL GENERAL ESTABLISHMENT	11,67,000	11,51,000	11,83,000	11,48,510
JUDICIAL ESTABLISHMENT. *Salaries.*				
1889-90: 1 — City Magistrate (700)	8,400		9,600	25,415
1890-91: 1 — Do. do. (600)	7,200		7,200	
1889-90: 1 — Do. do. (500)	6,000		6,000	
1890-91: 2 — Do. do. (400)	9,600		4,800	
1889-90: 1 — Do. do. (200)	2,400		2,400	
1890-91: — — Do. do. (80)	...		...	
1890-91: — — Do. do. (75)	...		...	
1889-90: 1 — Cantonment Magistrate (1,032)	12,387		12,387	50,142
1890-91: 2 — Do. do. (827-14)	19,869		9,935	
1890-91: 1 — Do. do. (800)	9,600		16,800	
1890-91: 1 — Do. do. (700)	8,400		...	
1890-91: 5 — Do. do. (100)	6,000		7,200	
	89,856			
Deduct—Probable Savings	*2,856*			
Total Salaries	87,000	85,000	76,322	75,557
Establishment.				
1889-90: 53 — 1890-91: 59 — Clerks	19,236		17,160	17,203
1889-90: 66 — 1890-91: 68 — Servants	6,096		5,784	5,741
Total Establishment	25,332	24,400	22,944	22,944
Allowances.				
Travelling Allowance to Officers	1,451	1,480	1,500	1,625
Ditto to Establishment				151
Total Allowances	1,451	1,480	1,500	1,776
Supplies and Services.				
Purchase of Carpets	20	...	...	...
Rewards to Informers	10	...	...	...
Secret Service Money	50	...	...	...
Diet and Road Allowances to Witnesses	500	...	800	334
Purchase of Books	...	...	...	14
Total Supplies and Services	580	...	800	348
Carried over	1,14,363	1,10,880	1,01,566	1,00,625
	11,67,000	11,51,000	11,83,000	11,48,

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Criminal Courts—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	11,67,000	11,51,000	11,83,000	11,48,510
JUDICIAL ESTABLISHMENT—*continued.*				
Brought forward -	1,14,363	1,10,880	1,01,566	1,00,625
Contingencies.				
Binding Books, &c. - - -	...		60	...
Water-supply - - - -	12		12	6
Rents - - - -	1,680		1,680	1,501
Rates and Taxes - - -	77		77	6
Postage Charges - - -	225		435	484
Telegram Charges - - -	48		56	30
Secret Service Money - - -	...		50	...
Rewards to Informers - - -	...		10	...
Peons' Uniforms and Belts - -	42		69	59
Purchase of Furniture - - -	...		238	114
Repairs of Furniture - - -	10		10	...
Stationery and other Petty Supplies -	1,334		1,354	1,133
Hot-weather Charges - - -	102		..	120
Miscellaneous Office Expenses - -	...		126	21
Total Contingencies -	3,530	3,120	4,177	3,474
	1,17,893		1,05,743	
Deduct—For rounding -	*893*		*743*	
TOTAL JUDICIAL ESTABLISHMENT -	1,17,000	1,14,000	1,05,000	1,04,099
Payments to Officers of other Provinces -	...	2,000	...	6,312
Total Criminal Courts -	12,84,000	12,67,000	12,88,000	12,58,921

19B.—LAW AND JUSTICE—JAILS. (*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Jails - - - - -	5,54,000	5,65,000	5,21,000	5,22,937
Jail Manufactures - - - -	91,000	80,000	92,000	76,376
Refunds - - - - -	...	...	...	150
TOTAL -	6,45,000	6,45,000	6,13,000	5,99,463

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Jails. ADMINISTRATIVE SUPERINTENDENCE.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector-General of Jails, Registration, and Stamps (2,000) - -	24,000	24,000	24,000	
		Deduct—Moiety transferred to "12—Registration" ½ (page 60) and to "6—Stamps" ½ (page 45)	*12,000*	*12,000*	*12,000*	
		Total Salaries -	12,000	12,000	12,000	12,000
		Establishment.				
1	1	Clerk (350) - - -	4,200		4,200	} 1 332
8	8	Clerks below 200 - - -	5,700		5,700	
		Local Allowances - - -	1,140		1,140	...
3	3	Servants - - -	384		384	351
		Total Establishment -	11,424	11,340	11,424	11,683
		Allowances.				
		Travelling Allowance to Officers - -	1,400	1,340	1,500	1,470
		Ditto to Establishment -	500	400	700	481
		Total Allowances -	1,900	1,740	2,200	1,951
		Contingencies.				
		Repairs of Furniture - - -	...		...	23
		Rent - - - -	...		...	...
		Postage Charges - - -	500		500	326
		Telegram Charges - - -	100		100	71
		Section-work - - -	...		...	174
		Miscellaneous Office Expenses - -	400		400	66
		Total Contingencies -	1,000	920	1,000	660
			26,324		26,624	
		Deduct—For rounding -	*324*		*124*	
		TOTAL SUPERINTENDENCE -	26,000	26,000	26,500	26,294
		Carried over -	26,000	26,000	26,500	26,294

(*a*) Expenditure controlled by the Inspector-General of Registration, Stamps, and Jails.

19B.—LAW AND JUSTICE—JAILS —*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Account, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Jails —*continued.*				
		Brought forward -	26,000	26,000	26,500	26,294
		SALARIES.				
		Presidency Jails.				
2	2	Superintendents (500), (300)- -	9,600		9,600	9,600
2	2	Jailors (140), (125) - -	3,180		3,180	3,180
		Total Presidency Jails -	12,780	13,250	12,780	12,780
		Central Jails.				
1	1	Superintendent - (1,050)	12,600		12,600	14,115
1	1	Jailor - - - (230)	2,760		2,640	4,756
1	1	Deputy Jailor - - (120)	1,440		1,440	
		Total Central Jails -	16,800	17,000	16,680	18,871
		District Jails				
4	4	Superintendents (2 @ 350, 1 @ 250, 1 @ 200) - - -	13,800		14,400	29,142
12	12	Superintendents' Allowances (1 @ 350, 3 @ 75, 6 @ 50, 2 @ 150) - -	13,500		16,200	
		Additional Provision for Superintendents' Allowances - - -	1,400		...	...
20	20	Jailors (2 @ 200, 1 @ 150, 2 @ 145, 1 @ 140, 1 @ 120, 1 @ 100, 1 @ 85, 6 @ 75, 5 @ 50) - - -	23,820		23,280	29,293
26	27	Jailors, Subordinate and Civil Jails (6 @ 50, 1 @ 46, 1 @ 42, 1 @ 20, 2 @ 12, 16 @ 5) - - -	6,144		6,060	
		Total District Jails -	58,664	57,470	59,940	58,435
		Convict Camps.				
1	1	Superintendent (350) - -	4,200	4,200	4,200	4,200
2	2	Jailors (75 and 50) - - -	1,500	1,280	1,500	1,345
		Total Convict Camps -	5,700	5,480	5,700	5,545
		Yerrowda Reformatory.				
1	1	Superintendent - - -	2,400	1,800	2,400	
			96,344			
		Deduct—For Rounding -	*344*			
		TOTAL SALARIES -	96,000	95,000	97,500	95,631
		ESTABLISHMENT.				
		Clerical Establishment.				
5	5	Clerks, Presidency Jails - -	4,200	4,200	4,200	4,200
4	4	Do., Central Jails - -	2,520	2,060	2,520	1,387
30	31	Do., District Jails - -	12,840	11,800	12,600	11,248
1	1	Do., Convict Camps - -	600	1,740	1,680	1,667
1	1	Do., Yerrowda Reformatory -	360	200	360	...
		Total Clerical Establishment -	20,520	20,000	21,360	18,502
		Warder Establishment.				
		Presidency Jails.				
12	12	Chief and Head Warders - -	6,360		6,360	5,832
—	1	Matron - - -	360		...	...
		Total Presidency Jails -	6,720	6,270	6,360	5,832
		Central Jails.				
14	12	Chief and Head Warders - -	4,440		4,620	6,422
8	8	Assistant Warders - -	1,152		1,152	
—	1	Matron - - -	240		...	...
		Total Central Jails -	5,832	6,240	5,772	6,422
		District Jails.				
55	38	Chief and Head Warders - -	5,640		7,380	14,603
60	76	Assistant Warders - -	9,804		8,112	
—	2	Matrons - - -	660		...	...
		Total District Jails -	16,104	15,000	15,492	14,603
		Convict Camps.				
9	5	Chief and Head Warders - -	924		1,740	
8	6	Assistant Warders - -	792		1,152	
		Total Convict Camps -	1,716	1,920	2,892	2,761
3	3	Yerrowda Reformatory - -	660	570	660	...
		Total Warder Establishment -	31,032	30,000	31,176	29,618
		Carried over	51,552	50,000	52,536	48,120
			1,22,000	1,21,000	1,24,000	1,21,925

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Jails—*continued.*				
		Brought forward -	1,22,000	1,21,000	1,24,000	1,21,925
		ESTABLISHMENT—*continued.*				
		Brought forward -	51,552	50,000	52,536	48,120
		Menial and other Establishments.				
		Establishment.				
46	46	Presidency Jails - - -	6,444	6,390	6,444	6,830
35	35	Central Jails - - -	3,468	3,870	3,468	3,852
—	—	Jail Teachers - - -	...	370	...	769
1	11	Temporary Establishment - -	1,140		180	...
273	298	District Jails - - -	29,289	27,880	26,925	26,123
1	1	Jail Teacher - - -	180	165	180	180
		Temporary Establishment - -	4,500	5,400	4,500	4,336
5	6	Lock-ups ditto - -	234	200	222	216
63	50	Convict Camps ditto - -	4,800	4,870	7,000	5,728
		Temporary Establishment - -	600		...	573
11	12	Yerrowda Reformatory servants and teachers - - -	2,220	1,855	2,124	...
		Total Menial and other Establishments	52,875	51,000	51,043	48,607
			1,04,427		1,03,579	
		Deduct—Probable Savings -	2,427		2,579	
		TOTAL ESTABLISHMENT -	1,02,000	1,01,000	1,01,000	96,727
		SUPPLIES AND SERVICES.				
		Presidency Jails.				
		Rations (560 prisoners) - - -	14,030	15,090	13,030	13,179
		Clothing and Bedding (560 prisoners) -	50	80	50	140
		Clothing to Jail Establishment - -	438	...	...	...
		Supply of Medicines - - -	545	150	570	238
		Dieting Charges in Hospitals - -	335	360	330	286
		Prisoners' Transfer Charges - -	230	280	70	181
		Road Money to Released Convicts - -	20	30	20	37
		Maintenance Charges of Boys in the School of Industry (230 boys) - -	17,500	17,080	17,500	17,146
		Purchase of Books - - -	30	30	30	30
		Value, Freight, &c. - - -	...	...	...	1
		Petty Constructions and Repairs - -	...	...	...	206
		Total Presidency Jails -	33,178	33,100	31,600	31,444
		Central Jails.				
		Rations (1,500 prisoners) - -	39,576	43,000	26,000	28,307
		Clothing to Jail Establishment - -	424	...	...	...
		Supply of Medicines - - -	300	130	300	83
		Dieting Charges in Hospitals - -	800	1,200	500	604
		Prisoners' Transfer Charges - -	500	670	200	239
		Road Money to Released Convicts - -	1,000	1,000	500	881
		Value of and freight on European Stores -	500	500	500	2,979
		Total Central Jails -	43,100	46,500	28,000	33,093
		District Jails.				
		Rations (4,800 prisoners) - -	1,29,385	1,33,000	1,20,235	1,19,370
		Clothing and Bedding (293 prisoners) -	345	340	505	399
		Clothing to Jail Establishment - -	1,628	1,500	1,328	1,247
		Supply of Medicines (35 prisoners) - -	2,170	500	2,150	274
		Dieting Charges in Hospitals (35 prisoners) -	2,360	2,800	1,790	2,673
		Prisoners' Transfer Charges - -	5,520	6,050	4,620	4,975
		Road Money to Released Convicts - -	955	790	745	705
		Transportation Charges - - -	3,800	4,330	3,600	3,802
		Value of and Freight on Europe Stores -	1,000	690	867	2,792
		Total District Jails -	1,47,163	1,50,000	1,35,840	1,36,237
		Lock-ups.				
		Road Expenses of Prisoners under trial (77 prisoners) - - - -	3,500	3,640	2,580	3,329
		Diet of Prisoners under trial (617 prisoners) -	19,000	19,320	18,550	18,613
		Clothing and Bedding (170 prisoners) -	260	70	220	41
		Prisoners' Transfer Charges - -	6,000	6,500	5,650	5,854
		Transportation Charges (7 prisoners) -	240	2,070	100	128
		Total Lock-ups -	29,000	31,600	27,100	27,965
		Carried over	2,52,441	2,61,200	2,22,540	2,28,739
			2,24,000	2,22,000	2,25,000	2,18,652

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Jails—*continued.*				
		Brought forward	2,24,000	2,22,000	2,25,000	2,18,652
		SUPPLIES AND SERVICES—Brought forward	2,52,441	2,61,200	2,22,540	2,28,739
		Convict Camps.				
		Rations (600 prisoners)	22,392	21,000	16,000	20,950
		Clothing to Jail Establishment	488	...	200	...
		Supply of Medicines	200	250	250	...
		Dieting Charges in Hospitals	300	350	300	265
		Prisoners' Transfer Charges	20	1,500	1,500	2,119
		Road Money to Released Convicts	1,600	1,400	1,600	1,774
		Total Convict Camps	25,000	24,500	19,850	25,108
		Yerrowda Reformatory (80 boys)	2,750	1,300	3,610	...
			2,80,191			
		Deduct—For rounding	*191*			
		TOTAL SUPPLIES AND SERVICES	2,80,000	2,87,000	2,46,000	2,53,847
		HOSPITAL CHARGES.				
		Presidency Jails.				
—	1	Assistant Apothecary	1,380	1,860	1,860	1,869
2	1	Hospital Assistants	480			
		Allowance to Medical Officers	...	...	...	18
1	—	Matron	...	360	360	...
		Compounder and Dresser	...	...	...	360
		Hospital Expenses	370	480	420	364
		Total Presidency Jails	2,230	2,700	2,640	2,611
		Central Jails.				
2	2	Hospital Assistants	1,200	1,165	1,200	1,117
1	—	Matron and Compounder	...	...	240	954
		Hospital Expenses	1,300	1,335	1,200	330
		Total Central Jails	2,500	2,500	2,640	2,401
		District Jails.				
—	—	Medical Officer (allowance)	...	80	...	120
15	16	Hospital Assistants	7,140	7,780	6,420	6,535
—	1	Hospital Assistant (allowance)	60	...	...	...
2	—	Matrons	...	540	660	360
		Hospital Expenses	2,460	3,600	1,940	3,775
		Total District Jails	9,660	12,000	9,020	10,790
		Convict Camps.				
1	1	Assistant Surgeon (150 + 50)	2,400	1,800	3,600	2,200
2	1	Hospital Assistants	720	900	600	442
		Hospital Expenses	380	300	200	363
		Total Convict Camps	3,500	3,000	4,400	3,005
		Yerrowda Reformatory.				
1	1	Hospital Assistant	300			
		Hospital Expenses	50			
		Total Yerrowda Reformatory	350	300	400	...
			18,240	20,500	19,100	
		Deduct—For rounding	*240*	*500*	*1,100*	
		TOTAL HOSPITAL CHARGES	18,000	20,000	18,000	18,807
		ALLOWANCES.				
		House-rent—				
		District Jails	1,080	930	804	795
		Central Jails	...	...	...	36
		Travelling Allowance—				
		Presidency Jails	10	...	...	2
		Central Jails	50	120	250	581
		District Jails	2,430	1,850	2,570	1,982
		Convict Camps	500	1,100	880	1,006
		Yerrowda Reformatory	20	...	...	...
		Grain Compensation—				
		Central Jails	...	...	...	4
		District Jails	...	...	...	54
		Convict Camps	...	...	...	10
					4,504	
		Deduct—For rounding			*4*	
		TOTAL ALLOWANCES	4,090	4,000	4,500	4,470
		Carried over	5,26,090	5,33,000	4,93,500	4,95,776

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	5,26,090	5,33,000	4,93,500	4,95,776
CONTINGENT CHARGES.				
Rents—				
District Jails	363	310	422	419
Convict Camps	...	...	...	11
Total Rents	363	310	422	430
Rates and Taxes—				
Presidency Jails	3,030	2,850	2,988	3,083
District Jails	...	200	60	...
Total Rates and Taxes	3,030	3,050	3,048	3,083
Lighting Charges—				
Presidency Jails	1,855	1,820	1,770	1,803
Postage Charges—				
Presidency Jails	35	20	40	21
Central Jails	200	210	200	175
District Jails	1,410	1,300	1,350	1,281
Lock-ups	...	5	...	...
Convict Camps	100	90	100	82
Yerrowda Reformatory	60	15	60	...
Total Postage Charges	1,805	1,640	1,750	1,559
Telegram Charges—				
Presidency Jails	20	10	20	...
Central Jails	10	10	10	2
District Jails	100	120	100	76
Lock-ups	...	10	...	...
Convict Camps	5	10	5	20
Yerrowda Reformatory	5	...	5	...
Total Telegram Charges	140	160	140	98
Water-supply—				
Presidency Jails	950	800	750	772
Central Jails	2,800	2,400	2,400	2,658
District Jails	1,400	100	1,230	54
Yerrowda Reformatory	250	...	250	...
Total Water-supply	5,400	3,300	4,630	3,484
Miscellaneous Office Expenses—				
Presidency Jails	1,300	1,000	1,300	930
Central Jails	1,030	1,000	1,200	850
District Jails	9,440	11,100	8,850	9,316
Lock-ups	1,890	1,720	1,840	1,879
Convict Camps	850	6,700	1,000	3,367
Yerrowda Reformatory	300	200	1,550	...
Total Miscellaneous Office Expenses	14,810	21,720	15,740	16,342
	27,403			
Add—For rounding	507			
TOTAL CONTINGENT CHARGES	27,910	32,000	27,500	26,799
PAYMENT TO OFFICERS OF OTHER PROVINCES	...	...	...	362
TOTAL SUPERINTENDENCE	26,000	26,000	26,500	26,294
" PRESIDENCY JAILS	72,752	72,410	70,892	70,308
" CENTRAL JAILS	79,450	82,280	63,320	71,101
" DISTRICT JAILS	2,94,623	2,95,625	2,79,883	2,75,929
" LOCK-UPS	31,124	33,535	29,162	30,060
" CONVICT CAMPS	43,371	49,410	43,507	48,883
" YERROWDA REFORMATORY	9,375	6,240	11,419	...
	5,56,695	5,65,500	5,24,683	
Deduct—Probable Savings	*2,695*	...	*3,683*	
Deduct—For rounding	...	*500*	...	
Total Jails	5,54,000	5,65,000	5,21,000	5,22,937
Jail Manufactures. *Supplies and Services.*				
Purchase of Raw Materials—				
Presidency Jails	5,000		5,100	4,760
Central Jails	20,000		20,000	13,868
District Jails	62,150		62,300	56,240
Convict Camps	...		...	...
Yerrowda Reformatory	1,500		1,500	...
Total Purchase of Raw Materials	88,650	77,000	88,900	74,868
Carried over	88,650	77,000	88,900	74,868

19B.—LAW AND JUSTICE—JAILS —*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Jail Manufactures—*continued.*	Rs.	Rs.	Rs.	Rs.
Supplies and Services—continued.				
Brought forward -	88,650	77,000	88,900	74,868
Tools and Plant—				
Presidency Jails - - -	90		100	18
Central Jails - - - -	200		200	90
District Jails - - - -	510		630	444
Convict Camps - - -	...		...	...
Yerrowda Reformatory - - -	200		1,000	...
Total Tools and Plant -	1,000	1,000	1,930	552
Total Supplies and Services -	89,650	78,000	90,830	75,420
Contingencies.				
Miscellaneous Charges—				
Central Jails - - - -	100		100	141
District Jails - - - -	650		570	573
Convict Camps - - -	200		200	164
Lock-ups - - - -	...		...	78
Yerrowda Reformatory - - -	200		300	...
Total Contingencies -	1,150	2,000	1,170	956
	90,800			
Add—For rounding -	200			
Total Jail Manufactures -	91,000	80,000	92,000	76,376

20.—POLICE. (*a*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Imperial.	Rs.	Rs.	Rs.	Rs.
Railway Police - - - -	39,000	39,000	42,000	40,101
Provincial.				
Presidency Police - - - -	3,24,000	3,15,000	2,90,000	3,06,706
Superintendence - - - -	55,000	51,000	52,000	48,181
District Executive Force - - -	33,19,000	31,73,000	32,34,000	31,84,339
Municipal and Cantonment Police - -	36,000	34,000	14,000	13,303
Village Police - - - -	8,97,000	8,94,000	8,63,000	8,73,983
Special Police - - - -	6,15,000	6,00,000	5,96,000	6,03,236
Railway Police - - - -	66,000	59,000	58,000	60,811
Refunds - - - - -	1,000	3,000	1,000	599
Total Provincial -	53,13,000	51,29,000	51,08,000	50,91,158
Local.				
Village Police - - - -	9,000	9,000	9,000	7,467
Cattle Pounds - - - -	1,06,000	1,06,000	1,12,000	99,119
Steam-boiler Inspection Establishment -	20,000	16,000	12,000	11,382
Refunds - - - - -	...	1,000	...	1,282
Total Local -	1,35,000	1,32,000	1,33,000	1,19,250
TOTAL -	54,87,000	53,00,000	52,83,000	52,50,509

(*a*) Expenditure controlled at present by the Commissioners for the Mofussil and by the Commissioner of Police for the City of Bombay.

Details.

Numbers. 1889-90.	Numbers. 1890-91.	Railway Police.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Railway Police, Imperial. *Rajputana-Malwa Railway.*	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector (100) - - -	1,200		1,200	464
		Establishment.				
11	11	Head Constables - - -	1,689		1,689	391
64	64	Constables - - -	6,418		6,418	1,897
1	1	Clerk - - - -	360		360	108
		Total Establishment -	8,467		8,467	2,396
		Allowances.				
		Travelling Allowance - - -	780		780	110
		Carried over -	10,447		10,447	2,970

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Railway Police—*continued.*				
		RAILWAY POLICE, IMPERIAL—*continued.*				
		RAJPUTANA-MALWA RAILWAY—continued.				
		Brought forward -	10,447		10,447	2,970
		Supplies and Services.				
		Clothing - - - -	408		366	299
		Contingencies.				
		Contingent Charges - - -	240		240	70
			11,095		11,053	
		Deduct—For rounding -	*95*		*53*	
		TOTAL R.-M. RAILWAY -	11,000		11,000	3,339
		Deduct—$\frac{1}{10}$ths Share recoverable from the Bombay, Baroda and Central India Railway Company - -	*7,700*		*7,700*	
		Government $\frac{9}{10}$ths Share - - -	3,300	3,000	3,300	3,339
		NORTH-WESTERN RAILWAY.				
		Establishment.				
5	5	Chief Constables - - -	3,120		3,120	2,918
26	26	Head Constables - -	4,962		4,962	4,778
236	236	Constables - - -	26,307		26,043	25,449
15	15	Temporary Establishment - -	1,697		1,961	1,661
		Total Establishment -	36,086	32,600	36,086	34,806
		Allowances.				
		Travelling Allowance - - -	1,400	1,600	1,600	1,824
		Supplies and Services.				
		Clothing - - - -	2,032	1,600	1,662	...
		Contingencies.				
		Contingent Charges - - -	140	200	300	132
			39,658		39,648	
		Deduct—Probable Savings -	*3,958*		*948*	
		TOTAL NORTH-WESTERN RAILWAY -	35,700	36,000	38,700	36,762
		TOTAL RAILWAY POLICE, IMPERIAL -	39,000	39,000	42,000	40,101
		RAILWAY POLICE, PROVINCIAL.				
		G. I. P. RAILWAY.				
		Superintendent (Pay 1,000, Travelling Allowance 150) - - -	13,800		13,800	
		Pay of Police, &c. - - -	1,09,776		1,07,200	
		TOTAL -	1,23,576		1,21,000	
		Add—Pension Contributions -	8,652		10,000	
		TOTAL COST -	1,32,228		1,31,000	
		Deduct—Railway Company's $\frac{7}{10}$ths Share -	*92,556*		*91,700*	
		Government $\frac{3}{10}$ths Share - -	39,672		39,300	
		Deduct—Government Dues. Pension Contribution - Late Police Superannuation Fund deductions -	*8,672*		*12,200*	
		TOTAL (NET CHARGE) G. I. P. RAILWAY -	31,000	25,500	27,100	27,320
		B. B. AND C. I. RAILWAY.				
		Superintendent (Pay 500, Travelling Allowance 150, House-rent 100) - - -	9,000		10,200	
		Pay of Police, &c. - - -	66,790		64,000	
		TOTAL -	75,790		74,200	
		Add—Pension Contributions -	4,800		5,000	
		TOTAL COST -	80,590		79,200	
		Deduct—Railway Company's $\frac{7}{10}$ths Share -	*56,413*		*54,600*	
		Government $\frac{3}{10}$ths Share - -	24,177		24,600	
		Deduct—Government Dues. Pension Contribution, Superannuation Fund deductions - -	*5,177*		*7,000*	
		TOTAL (NET CHARGE) B. B. AND C. I. RAILWAY	19,000	19,500	17,600	16,335
		Carried over .	50,000	45,000	44,700	43,655
			39,000	39,000	42,000	40,101

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Railway Police—*continued.*				
RAILWAY POLICE, IMPERIAL—Brought forward -	39,000	39,000	42,000	40,101
RAILWAY POLICE, PROVINCIAL—*continued.*				
Brought forward -	50,000	45,000	44,700	43,655
SOUTHERN MAHRATHA RAILWAY.				
Superintendent (Pay 700, Travelling Allowance 150) - - - -	10,200		10,200	
Pay of Police, &c. - - -	51,200		49,500	
TOTAL -	61,400		59,700	
Add—Pension Contributions - -	4,300		8,000	
TOTAL COST -	65,700		67,700	
Deduct—Railway Company's $\frac{7}{10}$ths Share -	45,990		45,500	
Government $\frac{3}{10}$ths Share - -	19,710		22,200	
Deduct—Government Dues. Pension Contributions - - / Superannuation Fund Recoveries -	4,300		9,000	
	15,410			
Add—For rounding -	590			
TOTAL (*NET CHARGE*) *S. M. RAILWAY* -	16,000	14,000	13,200	17,156
			57,900	
Add—For rounding -			100	
TOTAL RAILWAY POLICE, PROVINCIAL -	66,000	59,000	58,000	60,811
Total Railway Police -	1,05,000	98,000	1,00,000	1,00,912
Presidency Police.				
SUPERINTENDENCE.				
Salaries.				
1889-90: 1; 1890-91: 1 — Commissioner (1,700) -	20,400	19,400	20,400	23,993
1889-90: 1; 1890-91: 1 — Deputy Commissioner (800) -	9,600	9,300	9,600	9,126
Total Salaries -	30,000	28,700	30,000	33,119
Establishment.				
1889-90: 6; 1890-91: 6 — Clerks - - -	5,460		5,460	5,892
1889-90: 18; 1890-91: 18 — Allowances to (Karkuns) Clerks	432		432	
1889-90: 5; 1890-91: 7 — Servants - - -	1,281		1,053	1,053
Total Establishment -	7,173	6,900	6,945	6,945
Allowances.				
Travelling and Horse Allowances - -	...	...	...	17
Commissioner's House-rent - -	3,600	3,600	3,600	5,400
Deputy Commissioner's House-rent - -	1,800	1,800	1,800	
Total Allowances -	5,400	5,400	5,400	5,417
Contingencies.				
Advertising Charges - - -	700		700	...
Telegram Charges - - -	300		300	397
Repairs of Furniture - - -	50		100	25
Purchase of Furniture - - -	350		350	80
Postage Charges - - -	100		200	241
Stationery and other Petty Supplies -	1,000		1,050	1,895
Miscellaneous Office Expenses - -	200		...	1,659
Total Contingencies -	2,700	2,700	2,700	4,297
	45,273		45,045	
Deduct—For rounding -	273		45	
TOTAL SUPERINTENDENCE -	45,000	43,700	45,000	49,778
MUNICIPAL POLICE.				
Salaries.				
1889-90: 2; 1890-91: 1 — Superintendent (450) - -	5,400		10,800	25,873
1889-90: 3; 1890-91: 3 — Superintendents (350) - -	12,600		12,600	
1889-90: 1; 1890-91: 2 — Superintendents (300), (250) - -	6,600		3,600	
1889-90: 20; 1890-91: 20 — Inspectors - - -	34,800		34,800	35,879
Total Salaries -	59,400	61,800	61,800	61,752
Carried over -	59,400	61,800	61,800	61,752
	45,000	43,700	45,000	49,778

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Presidency Police—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	45,000	43,700	45,000	49,778
		MUNICIPAL POLICE—*continued.*				
		Brought forward -	59,400	61,800	61,800	61,752
		Establishment.				
16	16	European Constables (5—110, & 11—100) - -	19,800	17,500	19,800	18,250
28	28	Jemadars - -	15,840	15,000	15,840	15,278
61	61	Havildars - -	14,075	13,900	14,075	13,919
1,091	1,091	Native Constables - -	1,50,102	1,46,300	1,50,102	1,46,656
		MOUNTED POLICE.	1,99,817	1,92,700	1,99,817	1,94,103
1	1	Jemadar - - -	960	960	960	960
2	2	Duffadars - - -	1,320	1,320	1,320	1,320
30	30	Constables - - -	15,912	15,450	15,912	15,320
3	2	Arms, Ammunition, and Licensing Department - - -	1,320	1,320	1,320	2,520
—	—	Establishment for working the C. D. Act - - - -	...	...	...	1,587
—	3	Ditto for the Prison Van - -	420	...	...	...
4	4	Pilgrim's Department - -	2,088	2,100	2,088	2,088
—	2	Temporary Establishment - -	144	150	...	48
			22,164	21,300	21,600	23,843
			2,21,981		2,21,417	
		Add—For rounding -	19		...	
		Deduct—Probable Savings -	...		*4,417*	
		Total Establishment -	2,22,000	2,14,000	2,17,000	2,17,946
		Allowances.				
		Conveyance Allowance to Establishment for Working C. D. Act - - -	...	...	...	320
		House-rent Allowance - - -	13,670	13,600	13,643	13,818
		Ditto C. D. Act Establishment -	...	...	...	40
		Travelling Allowance to Municipal Police -	9,200	8,600	9,200	9,294
		Travelling Allowance to Pilgrim's Department Establishment - - -	120	100	120	109
		Total Allowances -	22,990	22,300	22,963	23,581
		Supplies and Services.				
		Maintenance of Prison Van - -	1,116	5,000	...	...
		Way Charges of Escorts - - -	9,000	15,600	9,000	10,975
		Secret Service Money - - -	2,400	2,400	2,400	2,137
		Clothing Charges - - -	...	3,100	—797	1,598
		Rewards to Informers - - -	500	450	500	225
		Petty Construction - - -	265	250	1,200	...
		Petty Repairs - - - -	1,200	300		291
		Charges for burning Carcases of Horses, &c. -	2,000	...	...	...
		Hire of Horses - - -	300	250	...	...
		Purchase of Newspapers - - -	110	...	...	...
		Arms and Accoutrements - -	...	550	620	30
		Rewards and Badges, &c. - -	1,750	...	...	...
		Purchase of Horses - - -	...	1,500	350	350
		Photograph of Criminals -	500	500	...	...
			19,141			
		Lump addition -	2,911			
		Total Supplies and Services -	22,052	29,900	13,273	15,606
		Contingencies.				
		Postage Charges - - -	...	50	...	...
		Purchase of Furniture - - -	...	350	...	48
		Rents for Municipal Police - -	37,000	36,000	37,000	35,720
		Rates and Taxes - - -	210	100	131	122
		Telegram Charges - - -	...	50	...	...
		Lighting Charges - - -	8,005	1,800	1,700	1,763
		Stationery and other Petty Supplies -	400	700	400	1,655
		Contingencies for the Prison Van - -	182	...	...	...
		Water-supply - - - -	6,000	3,500	6,000	3,804
		Miscellaneous Office Expenses - -	...	50	...	95
		Total Contingencies -	51,797	42,600	45,231	43,207
			3,78,239	3,70,600	3,60,267	3,62,092
		Deduct—Contribution from Bombay Municipality - - -	*2,58,572*	*2,58,600*	*2,61,238*	*2,58,952*
			1,19,667		99,029	
		Add or *Deduct*—For rounding -	333		*29*	
		TOTAL MUNICIPAL POLICE -	1,20,000	1,12,000	99,000	1,03,140
		Cattle Pound Establishment in the City of Bombay-	4,509	2,000	...	...
		Carried over -	1,69,509	1,57,700	1,44,000	1,52,918

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Presidency Police—*continued.*				
		Brought forward -	1,69,509	1,57,700	1,44,000	1,52,918
		RIVER HARBOUR OR MARINE POLICE.				
		Salaries.				
1	1	Superintendent (350) - -	4,200	4,200	4,200	4,200
		Establishment.				
4	4	European Constables - -	5,220	5,200	5,220	5,220
9	9	Jemadars and Havildars - -	1,988	2,000	1,988	1,987
87	87	Native Constables - -	14,159	14,100	14,159	14,159
2	2	Steam Launch Establishment -	516	500	516	516
		Total Establishment -	21,883	21,800	21,883	21,882
		Allowances.				
		House-rent Allowance - - -	1,230	1,200	1,228	1,228
		Supplies and Services.				
		Repairs to Boats and Stores - -	3,900	3,900	3,000	5,299
		Contingencies.				
		Water-supply - - -	400	400	...	116
		Rents - - - -	73	67	73	67
		Petty Supplies - - -	265	333	266	265
		Miscellaneous Expenses - - -	...	...	...	6
		Total Contingencies -	738	800	339	454
			31,951			
		Deduct—For rounding -	51			
		TOTAL RIVER HARBOUR OR MARINE POLICE -	31,900	31,900	30,650	33,063
		DOCKYARD POLICE.				
		Salaries.				
1	1	Inspector (150) - - -	1,800	1,800	1,800	1,800
		Establishment.				
2	2	European Constables - -	3,000	3,000	3,000	2,989
4	4	Jemadars and Havildars - -	1,032	1,032	1,032	1,032
77	77	Native Constables - -	9,788	9,788	9,788	9,789
		Total Establishment -	13,820	13,820	13,820	13,810
		Allowances.				
		House-rent Allowance - - -	1,010	1,008	1,008	1,006
		Contingencies.				
		Rents - - - -	1,080	1,072	1,080	990
		Stationery and other Petty Supplies -	100	100	100	86
		Total Contingencies -	1,180	1,172	1,180	1,076
			17,810		17,808	
		Add or Deduct—For rounding -	10		192	
		TOTAL DOCKYARD POLICE -	17,800	17,800	18,000	17,692
		GUARDS FOR PUBLIC BUILDINGS.				
		Establishment.				
106	106	Havildars and Constables - -	12,753	12,750	12,753	12,747
		Allowances.				
		House-rent Allowance - -	1,278	1,250	1,271	1,265
			14,031		14,024	
		Deduct—For rounding -	31		24	
		TOTAL GUARDS FOR PUBLIC BUILDINGS -	14,000	14,000	14,000	14,012
		Carried over -	2,33,209	2,21,400	2,06,650	2,17,685

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Presidency Police—*continued.*				
		Brought forward -	2,33,209	2,21,400	2,06,650	2,17,685
		SPECIAL POLICE.				
		ESTABLISHMENT.				
500	560	Private Watchmen and Ramosis -	67,200	69,741	60,000	65,718
		PORT TRUST ESTABLISHMENT.				
		Salaries.				
1	1	Superintendent (250) - -	3,000		3,000	
1	1	Inspector (125) - - -	1,500		1,500	
		Total Salaries - -	4,500		4,500	
		Establishment.				
1	1	Constable - - -	1,200		1,200	
1	1	Jemadar - - -	360		360	
4	4	Havildars - - -	951		951	
64	64	Native Constables - - -	8,347		8,347	
		Total Establishment	10,858		10,858	
		Allowances.				
		House-rent Allowance - - -	876		873	
		TOTAL PORT TRUST ESTABLISHMENT	16,234	16,231	16,231	15,982
		UNIVERSITY.				
		Establishment.				
1	1	Constable - - -	116		116	
		Allowances.		128		
		House-rent Allowance - -	12		12	
		TOTAL UNIVERSITY -	128	128	128	128
			83,562		76,359	
		Deduct—For rounding -	*62*		*59*	
		TOTAL SPECIAL POLICE -	83,500	86,100	76,300	81,828
		HOSPITAL CHARGES.				
		Salaries.				
1	1	Surgeon (500) - - -	6,000	6,000	6,000	6,000
		Deduct—Portion debitable to "19—Law, and Justice—Courts of Law—Coroner's Court" (page 78) -	*2,400*	*2,400*	*2,400*	*2,400*
		Total Salaries -	3,600	3,600	3,600	3,600
		Establishment.				
2	2	Apothecary and Assistant (*a*) -	1,560	1,560	1,560	1,506
3	3	Servants - - -	567	440	447	447
		Total Establishment - -	2,127	2,000	2,007	1,953
		Supplies and Services.				
		Supplies of Medicines and Instruments -	450	400	450	361
		Contingencies.				
		Petty Supplies - - -	...	...	...	639
		Rents - - - -	290	1,500	290	580
		Miscellaneous Expenses - - -	700		703	60
		Total Contingencies -	990	1,500	993	1,279
			7,167			
		Deduct—For rounding	*67*			
		TOTAL HOSPITAL CHARGES -	7,100	7,500	7,050	7,193
			3,23,809			
		Add—For rounding -	191			
		Total Presidency Police -	3,24,000	3,15,000	2,90,000	3,06,706

(*a*) Draws an allowance of Rs. 20 as Assistant to Coroner's Surgeon.

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector-General (1,800) -	21,600	17,800	21,600	18,43
1	1	Personal Assistant (500 + P. A. 100) -	7,200	7,300	4,200	6 597
1	1	Inspector (150) - - -	1,800	1,800	1,800	782
		Total Salaries -	30,600	26,900	27,600	25,809
		Establishment.				
9	10	Agency Clerk - - -	8,280	250	...	...
		Clerks on less than 200 -		7,590	7,680	6,443
1	1	Translator - - -	900	900	900	...
8	8	Servants - - -	864	850	864	854
9	9	Clerks in Commissioners' Offices -	6,780	6,700	7,020	6,705
		Temporary Establishment - -	...	150		36
		Total Establishment -	16,824	16,540	16,464	14,038
		Allowances.				
		Travelling Allowance to Officers - -	2,760	3,300	2,760	3,860
		Ditto to Establishment -	2,460	1,850	2,560	1,809
		Total Allowances - -	5,220	5,150	5,320	5,669
		Supplies and Services.				
		Secret Service - - -	...	...	...	413
		Contingencies.				
		Purchase of Books - - -	100	100	100	42
		Purchase of Furniture - - -	...	...	...	99
		Peons' Uniforms and Belts - -	30	30	30	23
		Postage Charges - - -	550	550	550	538
		Telegram Charges - - -	370	370	370	338
		Rents - - - -	960	960	960	919
		Rates and Taxes - - -	...	...	...	...
		Carriage of Tents and Records - -	...	...	..	12
		Stationery and other Petty Supplies -	400	400	400	281
		Miscellaneous Office Expenses - -	...	...	15	...
		Total Contingencies -	2,410	2,410	2,425	2,252
			55,054		51,809	
		Add or *Deduct*—For rounding -	*54*		191	
		Total Superintendence -	55,000	51,000	52,000	48,181
		District Executive Force.				
		DISTRICT POLICE.				
		Salaries.				
2	2	Superintendents, 1st grade (1,000) -	24,000		24,000	
5	5	Ditto, 2nd „ (800) -	48,000		48,000	
5	6	(a) Ditto, 3rd „ (700) -	50,400		42,000	
4	3	Ditto, 4th „ (600) -	21,600		28,800	
6	5	Ditto, 5th „ (500) -	30,000	1,81,000	36,000	1,87,542
		Allowances to 2 Superintendents, Sindh (100 each), and P. A. to one Superintendent (200) - - -	4,800		2,400	
2	2	Assistant Superintendents (400) -	9,600		9,600	
3	3	(b) Ditto (300) -	10,800	15,000	10,800	12,685
6	5	Probationers (250) - - -	15,000		18,000	
—	2	Ditto (200) - - -	4,800		...	
5	4	Inspectors (250) - - -	12,000		15,000	
14	14	Ditto (200) - - -	33,600		33,600	
8	8	Ditto (175) - - -	10,800		16,800	
13	13	Ditto (150) - - -	23,400	98,000	23,400	1,00,718
1	1	Inspector (140) - - -	1,680		1,680	
5	6	Inspectors (125) - - -	9,000		7,500	
6	6	Ditto (100) - - -	7,200		7,200	
1	1	Inspector (75) - - -	900		900	
			3,23,580		3,25,680	
		Deduct—Probable Savings -	*13,580*		*5,680*	
		Total Salaries -	3,10,000	2,94,000	3,20,000	3,00,945
		Carried over -	3,10,000	2,94,000	3,20,000	3,00,945

(a) One draws an allowance of Rs. 100 per month as Assistant Political Agent, Dangs and Sargona.
(b) One draws an allowance of Rs. 100 per month as Western Bhil Agent.

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		District Executive Force—*continued.* DISTRICT POLICE—*continued.*				
		Brought forward -	3,10,000	2,94,000	3,20,000	3,00,945
		Establishment.				
22	22	Chief Constables (95) - -	25,080		25,080	
36	36	Ditto (80) - -	34,560		34,560	
60	60	Ditto (65) - -	46,800		46,800	
8	8	Ditto (70) - -	6,720		6,720	
16	16	Ditto (60) - -	11,520		11,520	
117	113	Ditto (50) - -	67,800		70,200	
9	9	Ditto (40) - -	4,320		4,320	
11	9	Ditto (35) - -	3,780		4,620	
1	1	Ditto (30) - -	360		360	
1	1	Ditto (25) - -	300		300	
		Total Chief Constables -	2,01,240	1,99,000	2,04,480	2,01,489
169	168	Head Constables (30) - -	60,480		60,840	
262	259	Ditto (19-6-0) - -	60,218		60,916	
607	597	Ditto (14-8-6) - -	1,04,065		1,05,807	
1,420	1,460	Ditto (11-10-0) - -	2,03,638		1,97,224	
1	1	Head Constable (25) - -	300		300	
1	1	Ditto (24-3-6) - -	290		290	
8	8	Head Constables (18-6-6) - -	1,767		1,767	
8	8	Ditto (16-7-6) - -	1,581		1,581	
10	10	Ditto (15-8-0) - -	1,860		1,860	
1	1	Head Constable (17-7-0) - -	209		209	
		Total Head Constables -	4,34,408	4,30,000	4,30,794	4,27,830
1,653	1,639	Constables (9-11-0) - -	1,90,421		1,92,048	
3,681	3,641	Ditto (8-11-6) - -	3,80,836		3,85,021	
6,179	6,107	Ditto (7-12-0) - -	5,67,858		5,74,554	
1,554	1,513	Ditto (6-12-6) - -	1,23,122		1,26,457	
58	58	Ditto (14-8-6) - -	10,113		10,113	
111	111	Ditto (12-9-6) - -	16,775		16,775	
17	17	Ditto (11-10-0) - -	2,372		2,372	
		Total Constables -	12,91,497	12,68,000	13,07,340	12,78,337
1	—	European Constable (125) - -	...		1,500	
1	1	Ditto (90) - -	1,080		1,080	
9	5	European Constables (80) - -	4,800		8,640	
		Total European Constables -	5,880	4,000	11,220	8,352
1	1	Mounted Police (70-0-0) - -	840		840	
1	1	Ditto (55-0-0) - -	660		660	
4	4	Ditto (50-0-0) - -	2,400		2,400	
60	55	Ditto (34-8-6) - -	22,792		24,863	
12	12	Ditto (34-6-0) - -	4,950		4,950	
427	398	Ditto (29-11-0) - -	1,41,788		1,52,119	
29	29	Ditto (29-8-6) - -	10,277		10,277	
48	48	Ditto (29-7-6) - -	16,975		16,974	
2	2	Ditto (29-7-0) - -	706		706	
251	251	Ditto (24-11-0) - -	74,359		74,359	
198	198	Ditto (24-10-0) - -	58,508		58,509	
12	12	Ditto (24-9-6) - -	3,542		3,542	
196	196	Ditto (23-10-6) - -	55,639		55,639	
2	2	Ditto (14-11-0) - -	352		352	
		Total Mounted Police -	3,93,788	3,79,000	4,06,190	3,84,494
323	274	Clerks - - - -	73,752		80,826	79,852
1	1	Schoolmaster - - -	180		180	247
105	105	Servants - - -	12,552		12,546	12,473
—	—	Temporary Establishments - -	2,151		2,005	498
		Allowances, Sagbara and Jambughoda -	1,821		1,821	452
		Provision for improving District Police -	75,000		...	
			1,65,456	89,000	97,378	93,522
			24,92,269		24,57,402	
		Deduct—Probable Savings -	*60,269*		*69,402*	
		Total Establishment -	24,32,000	23,69,000	23,88,000	23,94,024
		Carried over -	27,42,000	26,63,000	27,08,000	26,94,969

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
District Executive Force—*continued.*				
DISTRICT POLICE—*continued.*				
Brought forward	27,42,000	26,63,000	27,08,000	26,94,969
Allowances.				
Travelling Allowance to Officers	59,900	59,700	58,000	57,998
Ditto to Establishment	85,500	81,200	86,000	84,675
House-rent Allowance	4,600	4,100	4,400	4,341
Total Allowances	1,50,000	1,45,000	1,48,400	1,47,014
Supplies and Services.				
Petty Constructions	14,357	6,900	14,910	5,739
Petty Repairs	18,820	16,200	17,900	17,711
Clothing Charges	1,42,185	1,27,800	1,37,830	1,33,416
Arms and Accoutrements	60,000		40,359	
Repairs to Arms and Accoutrements	154	45,000	...	43,209
Ammunition	25,122		22,274	
Conveyance Charges of Ordnance Stores	650	...	20	
Secret Service Money	2,585	2,200	2,580	2,261
Rewards to good Marksmen	2,300	2,300	2,300	2,003
Special Rewards to Policemen and others in Criminal Cases	715	400	310	312
Rewards to Informers and others	3,000	1,300	2,302	2,145
Supply of Medicines	...	100	...	52
Purchase of Handcuffs, Armourer's Tools, Targets, Bugles, &c.	1,180	...	458	...
Way Charges of Escorts	28,000	29,900	26,000	26,870
Compensation for Land	125		100	39
Value of Freight and other Charges on Europe Stores	...	100	...	35
Other Supplies	...		...	...
Total Supplies and Services	2,99,193	2,42,200	2,67,343	2,33,792
Contingencies.				
Purchase of Furniture	270		180	655
Repairs of Furniture	100		79	16
Carriage of Tents and Records	847		963	1,913
Postage Charges	36,660	44,311	36,610	38,531
Telegram Charges	1,075		1,110	884
Lighting Charges	5,437		5,483	5,153
Rents	5,100	5,000	5,700	5,387
Rates and Taxes	1,826	989	4,290	671
Hot-weather Establishments	390		390	377
Water-supply	3,500	42,000	3,422	2,691
Stationery and other Petty Supplies	38,385		37,768	37,629
Miscellaneous Office Expenses	1,806	1,500	1,878	1,552
Total Contingencies	95,396	93,800	97,873	95,459
TOTAL DISTRICT POLICE	32,86,589	31,44,000	32,21,616	31,71,234
HOSPITAL CHARGES.(a)				
Salaries.				
1889-90: 1; 1890-91: 1 — Apothecary	2,760	2,760	2,760	3,390
Establishment.				
1889-90: 2; 1890-91: 2 — Hospital Assistants	960	960	1,320	1,070
1889-90: 6; 1890-91: 6 — Servants	540	540	540	540
Total Establishment	1,500	1,500	1,860	1,610
Allowances.				
House-rent Allowance	360	360	360	240
Grain Compensation Allowance	...	...	...	6
Travelling Allowance	...	40	...	37
Total Allowances	360	400	360	283
Supplies and Services.				
Medical Stores	375	240	375	206
Contingencies.				
Postage Charges	5		5	25
Office Expenses and Miscellaneous	320		320	275
Total Contingencies	325	300	325	300
TOTAL HOSPITAL CHARGES	5,320	5,200	5,680	5,789
Carried over	32,91,909	31,49,200	32,27,296	31,77,023

(a) Under the control of the Surgeon-General with the Government of Bombay.

20.—POLICE—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		District Executive Force—*continued.*				
		Brought forward -	32,91,909	31,49,200	32,27,296	31,77,023
		HARBOUR POLICE.				
1	1	European Sergeant - -	1,500		1,500	1,055
17	20	Head Constables - - -	3,519		2,687	1,703
18	41	Constables - - -	6,372		2,093	1,345
		Total Establishment -	11,391	7,800	6,280	4,103
		Allowances.				
		Travelling Allowance - - -	120	...	120	40
		Supplies and Services.				
		Clothing Charges - - -	414		210	384
		Contingencies.		400		
		Purchase of Furniture - - -	168		...	...
		Contingent Charges - - -	...		168	24
		TOTAL HARBOUR POLICE -	12,093	8,200	6,778	4,551
		PAYMENTS TO OFFICERS OF OTHER PROVINCES -	...	2,900	...	2,765
		POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS - - - -	14,493	12,700	...	...
			33,18,495		32,34,074	
		Add or *Deduct*—For rounding -	505		*74*	
		Total District Executive Force -	33,19,000	31,73,000	32,34,000	31,84,339
		Municipal and Cantonment Police.				
		Establishment.				
—	1	Inspector - - -	3,000	3,000	...	...
2	4	Chief Constables - - -	2,520	2,700	1,320	1,329
16	31	Head Constables - - -	5,511	5,200	2,906	2,853
95	208	Constables - - -	20,344	20,000	9,347	8,912
—	4	European Constables - -	3,840	3,100	...	...
		Total Establishment -	35,215	34,000	13,573	13,094
		Allowances.				
		Travelling Allowance - - -	200	...	120	119
		Supplies and Services.				
		Clothing Charges - - -	400	...	207	...
		Way Charges of Escorts - -	100	...	...	...
		Total Supplies and Services -	500	...	207	...
		Contingencies.				
		Stationery and other Petty Supplies -	224	...	100	90
		Rents - - - -	120	...	...	...
			36,259			
		Deduct—For rounding -	*259*			
		Total Municipal and Cantonment Police -	36,000	34,000	14,000	13,303
		Village Police.				
		VILLAGE POLICE, PROVINCIAL.				
		Allowances to Heads of Village Police and Watchmen	3,79,104	3,78,800	3,55,000	3,62,025
		Grants in lands and villages to heads of Village Police	5,14,000	5,09,000	5,05,000	5,08,485
		Village Police under Act VII of 1867 - -	3,582	6,200	3,000	3,473
			8,96,686			
		Add—For rounding -	314			
		TOTAL VILLAGE POLICE, PROVINCIAL -	8,97,000	8,94,000	8,63,000	8,73,983
		VILLAGE POLICE, LOCAL.				
48	48	Village Officers in Sindh (Police Patels) -	2,000	2,000	1,383	1,331
119	119	Pagis or Village Trackers - -	7,000	7,000	7,140	6,136
					8,523	
		Add—For rounding -			477	
		TOTAL VILLAGE POLICE, LOCAL -	9,000	9,000	9,000	7,467
		Total Village Police -	9,06,000	9,03,000	8,72,000	8,81,450

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Special Police.				
		AGENCY POLICE, GUZERAT.				
		AGENCY POLICE, KATHIAWAR.				
		Salaries.				
1	1	Superintendent - - -	7,200	7,200	6,000	7,579
2	2	Inspectors - - -	3,000	3,200	3,900	686
		Total Salaries -	10,200	10,400	9,900	8,265
		Establishment.				
12	12	Chief Constables - - -	7,680		7,680	6,463
1	1	Subadar - - -	960		960	...
107	107	Head Constables - - -	18,040		18,040	13,948
33	33	Resaldar, Jamadar, Daffadar, Naik -	14,134		14,134	...
505	505	Constables - - -	51,905		51,900	45,578
200	200	Mounted Police - - -	68,902		68,902	83,540
20	20	Camel Sowars - - -	5,569		5,568	11,624
7	7	Clerks and Schoolmasters - -	1,824		1,824	1,924
5	5	Servants - - -	528		528	412
		Staff Allowances - - -	60		66	...
		Total Establishment -	1,69,602	1,67,600	1,69,602	1,63,489
		Allowances.				
		Travelling Allowance to Officers - -	1,800	1,700	1,800	2,240
		Ditto to Establishment -	3,200	5,600	4,700	5,610
		Total Allowances -	5,000	7,300	6,500	7,850
		Supplies and Services.				
		Special Rewards to Policemen and others -	100	...	100	...
		Petty Construction - - -	1,000	6,500	...	4,206
		Petty Repairs - - -	...		...	1,037
		Clothing Charges - - -	5,196	4,800	4,788	4,790
		Arms and Accoutrements - - -	300	6,000	...	13,272
		Ammunition - - - -	2,000		1,000	
		Purchase of Handcuffs, Targets, Fetters, &c. -	200	...	...	...
		Conveyance Charges of Ordnance Stores -	100	...	...	...
		Secret Service Money - - -	200	100	100	98
		Rewards to Informers - - -	200	100	100	93
		Rewards to good Marksmen - -	70	...	70	...
		Way Charges of Escorts - - -	1,800	300	1,500	273
		Cost of Land - - -	300	...	...	...
		Post-Mortem Examination Charges -	100	...	...	...
		Additional provision sanctioned by Government	...	...	8,000	...
		Total Supplies and Services -	11,566	17,800	15,658	23,769
		Special Charge.				
		Special Grant to meet Deficit of the Kathiawar Police Fund - - -	...	...	...	1,063
		Contingencies.				
		Rents - - - -	300	700	360	172
		Postage Charges - - -	1,500	1,500	1,500	995
		Telegram Charges - - -	200	100	200	100
		Purchase of Furniture - - -	100	200	...	999
		Repairs of Furniture - - -	100	...	100	17
		Carriage of Tents and Records - -	400	300	400	338
		Stationery and other Petty Supplies - -	1,600	1,800	1,900	1,899
		Lighting Charges - - -	300	...	...	...
		Water-supply - - -	100	...	...	...
		Miscellaneous Office Expenses - -	200	200	200	426
		Total Contingencies -	4,800	4,800	4,660	4,946
		Deduct—Probable Savings -	2,01,168 *2,668*		2,06,320 *9,320*	
		TOTAL AGENCY POLICE, KATHIAWAR -	1,98,500	2,07,900	1,97,000	2,09,382
		Carried over .	1,98,500	2,07,900	1,97,000	2,09,382

20.—POLICE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Special Police—*continued.*				
		AGENCY POLICE, GUZERAT—*continued.*				
		Brought forward .	1,98,500	2,07,900	1,97,000	2,09,382
		AGENCY POLICE, MAHIKANTHA.				
		Salaries.				
1	2	Inspectors - - -	2,400	1,000	1,200	1,077
		Establishment.				
1	1	Chief Constable - - -	960		960	960
23	23	Head Constables - - -	4,429		4,429	4,426
177	177	Constables - - -	16,659		16,659	16,557
177	177	Mounted Police - - -	54,746		54,746	54,821
20	20	Camel Sowars - - -	4,725		4,725	4,696
5	5	Clerks and Schoolmasters - -	1,152		1,152	1,375
		Total Establishment -	82,671	82,900	82,671	82,835
		Allowances.				
		Travelling Allowance to Establishment -	2,000	1,300	1,000	802
		Supplies and Services.				
		Petty Construction - - -	...	...	...	5,000
		Petty Repairs - - -	1,000	439	1,000	...
		Clothing Charges - - -	875	2,465	2,465	778
		Arms and Accoutrements- - -	11,000	...	...	302
		Ammunition - - -	796	796	...	...
		Petty Repairs to Arms - - -	...		796	...
		Conveyance of Ordnance Stores - -	204		204	...
		Secret Service - - -	150		150	1
		Rewards to Informers - - -	50		50	...
		Rewards to good Marksmen - -	70	100	50	...
		Way Charges of Escorts - - -	500		500	11
		Cost of Land - - - -	...		...	...
		Supply of Medicines - - -	50	...	...	...
		Total Supplies and Services -	14,695	3,800	5,215	6,092
		Contingencies.				
		Purchase of Furniture - - -	...	...	...	44
		Postage Charges - - -	300	300	300	350
		Telegram Charges - - -	15	...	15	2
		Carriage of Tents and Records - -	120	100	120	69
		Stationery and other Petty Supplies -	1,075	600	1,075	628
		Miscellaneous Office Expenses - -	...	...		16
		Total Contingencies -	1,510	1,000	1,510	1,109
		Additional provision sanctioned by Government	4,000			
			1,07,276			
		Deduct—For rounding -	276			
		TOTAL AGENCY POLICE, MAHIKANTHA -	1,07,000	90,000	91,596	91,915
		AGENCY POLICE, PALANPUR.				
		Salaries.				
—	1	Inspector (100) - - -	1,200	...	...	...
		Establishment.				
4	5	Chief Constables - - -	2,040		1,440	1,285
24	—	Fouzdars - - -	...		3,692	...
150	24	Head Constables - - -	3,693		13,834	2,972
6	150	Constables - - -	13,834		2,473	13,189
92	116	Mounted Police, - - -	36,223		33,750	34,919
12	12	Camel Sowars - - -	2,835		2,835	2,528
2	2	Clerks and School-masters - -	540		540	258
		Total Establishment -	59,165	57,600	58,564	55,151
		Carried over -	60,365	57,600	58,564	55,151
			3,05,500	2,97,900	2,88,596	3,01,297

20.—POLICE—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Special Police—*continued.*				
AGENCY POLICE, GUZERAT—*continued.*				
Brought forward -	3,05,500	2,97,900	2,88,596	3,01,297
AGENCY POLICE, PALANPUR—continued.				
Brought forward -	60,365	57,600	58,564	55,151
Allowances.				
Travelling Allowance to Officers - -	300	...	...	...
Ditto to Establishment -	300	300	300	269
Total Allowances -	600	300	300	269
Supplies and Services.				
Petty Construction - - -	575	3,000	4,296	...
Petty Repairs - - - -	200	...	100	23
Clothing Charges - - -	2,500	2,300	2,230	(a) *189*
Arms and Accoutrements - -	...	...	3,480	15
Ammunition - - - -	50	...	24	...
Secret Service Money - - -				
Special Rewards to Policemen and others -	100	...	100	2
Rewards to Informers - - -				
Way Charges of Escorts - -	200	...	100	...
Total Supplies and Services -	3,625	5,300	10,330	*149*
Contingencies.				
Purchase of Furniture - - -	50	...	...	...
Lighting Charges - - -	100	...	...	107
Postage Charges - - -	400	200	300	100
Telegram Charges - - -	20		50	2
Carriage of Tents and Records - -	75	700	100	20
Stationery and other Petty Supplies -	600		500	339
Miscellaneous Office Expenses - -	...		...	5
Total Contingencies -	1,245	900	950	573
	65,835		70,144	
Lump Alterations -	165		*2,564*	
TOTAL AGENCY POLICE, PALANPUR -	66,000	64,100	67,580	55,844
AGENCY POLICE, REWAKANTHA.				
Establishment.				
Numbers. 1889-90. 1890-91.				
12 12 Head Constables - - -	1,930		1,930	1,923
100 100 Constables - - -	9,359		9,359	9,104
37 37 Mounted Police - - -	11,322		11,340	10,961
1 1 Clerk - - - -	240		240	240
Total Establishment -	22,851	22,100	22,869	22,228
Allowances.				
Travelling Allowance to Establishment -	520	500	500	577
Supplies and Services.				
Rewards to Informers - - -	25	...	...	...
Rewards to good Marksmen - -	50	...	...	...
Petty Construction - - -	100	5,000	...	10,149
Petty Repairs - - -	213	...	...	...
Clothing Charges - - -	1,108	1,000	1,000	557
Arms and Accoutrements - -	21		...	486
Ammunition - - - -			280	...
Conveyance Charges of Ordnance - -	329	200	...	...
Way Charges of Escorts - - -	100		100	127
Secret Service Money - - -	15		...	...
Special Rewards to Policemen - -	20		...	...
Total Supplies and Services -	1,981	6,200	1,380	11,319
Carried over -	25,352	28,800	24,749	34,124
	3,71,500	3,62,000	3,56,176	3,57,141

(a) The figures in italics denote that clothing recoveries made from the mens' pay were in excess of clothing charges.

20.—POLICE —*continued.*

Numbers 1889-90	Numbers 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Special Police—*continued*				
		AGENCY POLICE, GUZERAT—*continued.*				
		Brought forward -	3,71,500	3,62,000	3,56,176	3,57,141
		AGENCY POLICE, REWAKANTHA—continued.				
		Brought forward -	25,352	28,800	24,749	34,124
		Contingencies.				
		Postage Charges - - -	100		...	78
		Telegram Charges - - -	10		...	...
		Stationery and other Supplies - -	300		300	70
		Refunds - - - -	...		...	...
		Lighting Charges - - -	20		...	...
		Total Contingencies -	430	100	300	148
		Additional provision sanctioned by Government	4,000	...	...	...
			29,782		25,049	
		Deduct—For rounding -	*282*		*225*	
		TOTAL AGENCY POLICE, REWAKANTHA -	29,500	28,900	24,824	34,272
		TOTAL AGENCY POLICE, GUZERAT -	4,01,000	3,90,900	3,81,000	3,91,413
		MOWASIS AND BHILS.				
		BHIL CORPS.				
		Establishment.				
8	8	Chief Constables (Subadars) - -	3,180		3,180	3,776
10	10	Jemadars - - -	2,483		2,483	2,499
54	54	Havildars - - -	9,009		9,009	9,189
103	98	Naiks - - - -	13,671		14,368	13,652
1,122	1,097	Privates - - -	1,02,254		1,04,579	1,01,444
5	5	Buglers - - - -	535		535	345
26	26	Recruit Boys - - -	1,248		1,248	1,172
		Staff Allowance - - -	684		684	...
		Total Establishment -	1,33,064	1,31,000	1,36,086	1,32,077
		Allowances.				
		Travelling Allowance - - -	2,000	2,000	1,000	1,678
		Contingencies.				
		Contingent Charges - - -	...	...	...	80
		TOTAL BHIL CORPS -	1,35,064	1,33,000	1,37,086	1,33,835
		MOWASIS.				
		Establishment.				
		Mewas Police—				
1	1	Mewas Chief - - -	960		960	960
2	2	Jemadars - - -	780		780	765
108	107	Rakhwaldars - - -	4,240		4,546	4,183
4	4	Naiks - - -	468		468	445
1	1	Havildar - - -	144		144	144
23	23	Sepoys - - -	2,028		2,028	1,934
14	14	Sowars - - -	3,360		3,360	3,319
27	27	Constables - - -	2,400		2,400	2,158
		TOTAL MOWASIS -	14,380	13,500	14,686	13,908
					1,51,772	
		Deduct—Probable Savings -			*1,772*	
		TOTAL MOWASIS AND BHILS -	1,49,444	1,46,500	1,50,000	1,47,743
		BHIL NEMNUK.				
		Establishment.				
36	37	Rakhwaldars - - -	4,890		4,584	4,582
2	2	Jemadars - - -	592		592	582
6	6	Sepoys - - - -	288		288	288
		Total Establishment -	5,770	5,300	5,464	5,452
		Allowances.				
		Travelling Allowance - - -	230	500	2,000	1,721
		TOTAL BHIL NEMNUK -	6,000	5,800	7,464	7,173
		CAMEL LEVY.				
1	1	Subadar - - -	720		720	
3	3	Jamadars - - -	1,440		1,440	
19	19	Duffadars and Naiks - -	6,220		6,220	
220	219	Sowars - - -	48,391		48,615	
					56,995	
		Deduct—Probable Savings -			*995*	
		TOTAL CAMEL LEVY -	56,771	55,000	56,000	55,132
		Carried over -	6,13,215	5,98,200	5,94,464	6,01,461

20.—POLICE—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Special Police—Brought forward -	6,13,215	5,98,200	5,94,464	6,01,461
		POLICE SUPPLIED TO KHOT DURBAR.				
		Establishment.				
1	1	Chief Constable - - -	480		480	1,559
11	11	Constables - - -	1,080		1,080	
		Total Establishment -	1,560		1,560	1,559
		Allowances.				
		Travelling Allowance - - -	180		180	180
		Supplies and Services.				
		Clothing Charges - - -	...		66	...
		Contingencies.				
		Stationery and other Petty Supplies -	36		36	36
		TOTAL POLICE SUPPLIED TO KHOT DURBAR -	1,776	1,800	1,842	1,775
			6,14,991		5,96,306	
		Add or *Deduct*—For rounding -	9		*306*	
		Total Special Police -	6,15,000	6,00,000	5,96,000	6,03,236
		Steam-boiler Inspection Establishment, Local.				
		Salaries.				
1	2	Inspector of Steam Boilers (650 and 300)	11,400	8,750	7,200	7,387
		Establishment.				
2	3	Clerks - - -	1,440	1,210	1,080	920
1	1	Servant - - -	120	120	120	120
		Total Establishment -	1,560	1,330	1,200	1,040
		Allowances.				
		Travelling Allowance to Officers - -	900	860	...	...
		Ditto to Establishment -	200	200	...	...
		Conveyance Allowance - -	600	700	1,200	1,144
		Examiner's Fees - - -	2,500	2,500	1,700	1,180
		Total Allowances -	4,200	4,260	2,900	2,324
		Supplies and Services.				
		Audit Fees - - - -	250	260	100	200
		Contingencies.				
		Purchase of Books - - -	...	100	...	67
		Refund of Fees - - -	300	400	50	...
		Miscellaneous Office Expenses - -	800	900	280	364
		Pensions - - - -	1,650	...	...	...
		Total Contingencies -	2,750	1,400	330	431
			20,160		11,730	
		Add or *Deduct*—For rounding -	*160*		270	
		Total Steam-boiler Inspection Establishment, Local - -	20,000	16,000	12,000	11,382

21.—MARINE.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of Officers and Men Afloat - - - -	9,000	9,000	9,000	5,345
Purchase of Marine Stores and Coal, &c. -	7,000	5,000	7,000	3,415
Pilotage, Pilot Establishment and Vessels -	3,000	3,000	3,000	3,143
Marine Establishments - - -	21,000	20,000	21,000	19,258
Miscellaneous - - - -	2,000	12,000	2,000	1,783
TOTAL -	42,000	49,000	42,000	32,944

21.—MARINE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Pilotage, Pilot Establishment and Vessels. (a)				
		Establishment.				
1	1	Captain (Jamadar) - - -	360	360	360	360
4	4	Pilots - - - -	720	720	720	720
10	10	Boatmen, Tindals and Lascars -	1,008	1,150	1,008	1,019
1	1	Clerk - - -	48		48	48
2	2	Temporary Establishment - -	96		96	80
		Total Establishment -	2,232	2,230	2,232	2,227
		Supplies and Services.				
		Purchase of Stores - - -	200	...	200	...
		Portion of the cost of the Indus Conservancy Department - - -	430	400	430	441
		Petty Repairs - - - -	300	300	...	...
		Total Supplies and Services -	930	700	630	441
		Contingencies.				
		Postage Charges - - -	10		...	10
		Miscellaneous Office Expenses - -	...		138	465
		Total Contingencies -	10	70	138	475
		Deduct—For rounding -	3,172 *172*			
		Total Pilotage, Pilot Establishment and Vessels	3,000	3,000	3,000	3,143
		Marine Establishments.				
		SHIPPING OFFICES.				
		Salaries.				
1	1	Shipping Master, Bombay (600) -	7,200		7,200	7,200
1	1	Deputy Shipping Master, Bombay (300)	3,600		3,600	3,600
		Total Salaries -	10,800	10,800	10,800	10,800
		Establishment.				
10	10	Clerks - - -	7,920		6,780	6,758
3	3	Servants - - -	228		228	228
		Total Establishment -	8,148	6,900	7,008	6,986
		Allowances.				
		Fees to Deputy Shipping Master, Karachi -	390		500	441
		Travelling Allowance - -	30		30	9
		Total Allowances -	420	400	530	450
		Supplies and Services.				
		Petty Construction - - -	...		...	...
		Petty Repairs - - -	50		50	...
		Purchase of tin cases for issuing certificates -	200		200	195
		Total Supplies and Services -	250	200	250	195
		Contingencies.				
		Repairs of Furniture - - -	...		...	...
		Purchase of Books - - -	10		...	10
		Postage Charges - - -	20		20	16
		Telegram Charges - - -	10		10	3
		Peons' Uniforms and Belts - -	20		20	...
		Miscellaneous Office Expenses - -	190		190	248
		Total Contingencies -	250	300	240	277
			19,868		18,828	
		Add—For rounding -	182		172	
			20,050		19,000	
		Deduct—Cost of portion of Establishment contributed by Aden Port Trust	*1,050*			
		TOTAL SHIPPING OFFICES -	19,000	18,600	19,000	18,708
		MARINE COURT - - -	2,000	1,400	2,000	550
		Total Marine Establishments -	21,000	20,000	21,000	19,258

(a) Controlled by the Commissioner in Sindh.

21.—MARINE—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Miscellaneous.				
		KOLABA LIFE-BOAT AND WARNING SIGNAL STATION AT ALIBAG.				
		Establishment.				
22	22	Coxswain and Boatmen - -	1,236		1,236	1,257
		Supplies and Services.				
		Cost of a new Life Boat - - -	...		...	...
		Contingencies.				
		Miscellaneous Office Expenses - -	300		300	360
		TOTAL KOLABA LIFE BOAT, &c. -	1,536		1,536	1,617
		OTHER MISCELLANEOUS EXPENSES.				
		Examiner's Fees - - -				60
		Rewards for saving lives in shipping cases -	464			100
		Miscellaneous - - - -				6
					1,536	
		Add—for rounding -			464	
		Total Miscellaneous -	2,000	12,000	2,000	1,783

22.—EDUCATION (*a*).

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
University - - - -	15,000	15,000	15,000	15,000
Direction - - - -	44,000	49,000	43,000	43,652
Inspection - - - -	2,23,000	2,19,000	2,19,000	2,23,790
Government Colleges, General - -	1,41,000	1,14,000	1,45,000	1,32,107
Government Colleges, Professional - -	1,17,000	1,04,000	1,10,000	1,09,164
Government Schools, General - -	5,07,000	4,62,000	4,90,000	4,65,531
Government Schools, Special - - -	1,41,000	1,13,000	1,12,000	1,01,104
Grants-in-aid - - - -	4,91,000	4,05,000	4,36,000	3,65,975
Scholarships - - - -	38,000	29,000	29,000	27,143
Miscellaneous - - - -	27,000	24,000	14,000	14,568
Refunds - - - - -	1,000	5,000	1,000	168
TOTAL PROVINCIAL -	17,45,000	15,39,000	16,14,000	14,98,202
LOCAL.				
Government Schools, General - - -	13,44,000	12,12,000	12,13,000	12,17,000
Government Schools, Special - - -	30,000	23,000	31,000	21,169
Grants-in-aid - - - -	55,000	30,000	34,000	43,871
Scholarships - - - -	44,000	32,000	41,000	31,991
Miscellaneous - - - -	1,66,000	1,60,000	1,83,000	1,64,206
Refunds - - - - -	...	7,000	1,000	7,969
TOTAL LOCAL -	16,39,000	14,64,000	15,03,000	14,86,206
TOTAL -	33,84,000	30,03,000	31,17,000	29,84,408

(*a*) Under the control of the Director of Public Instruction.

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Direction.				
		Salaries.				
1	1	Director of Public Instruction (2,500) -	30,000	35,200	30,000	30,000
		Establishment.				
1	1	Clerk (250) - - -	3,000		3,000	8,720
11	11	Clerks (less than 200) - -	5,760		5,760	
6	6	Servants - - -	696		696	696
		Total Establishment -	9,456	9,400	9,456	9,416
		Allowances.				
		Travelling Allowance to Officers - -	1,530	1,300	1,030	1,529
		Ditto to Establishment -	90	200	250	89
		Total Allowances -	1,620	1,500	1,280	1,618
		Carried over -	41,076	46,100	40,736	41,034

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Direction—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	41,076	46,100	40,736	41,034
		Contingencies.				
		Purchase of Furniture - - -	50		...	13
		Purchase of Books - - -	8		...	...
		Repairs of Furniture - - -	5		10	...
		Peons' Uniforms and Belts - -	...		32	15
		Rents - - - -	600		600	600
		Postage Charges - - -	680		780	674
		Telegram Charges - - -	15		25	13
		Carriage of Tents and Records - -	100		...	93
		Stationery and other Petty Supplies -	1,177		1,188	1,210
		Total Contingencies -	2,635	2,900	2,635	2,618
			43,711		43,371	
		Add or *Deduct*—For rounding -	289		*371*	
		Total Direction -	44,000	49,000	43,000	43,652
		Inspection.				
		Salaries.				
4	4	Inspectors (2 @ 1,250, 1 @ 750, 1 @ 500)	45,000		48,000	48,995
24	24	Deputy Inspectors (1 @ 300, 5 @ 250, 4 @ 200, 5 @ 175, 6 @ 150, 2 @ 75, 1 @ 50) - - -	51,900		51,900	52,722
30	32	Sub-Deputy Inspectors (13 @ 100, 18 @ 75, and 1 @ 60) - - -	32,520		29,820	} 27,804
1	1	Moiety of one Sub-Deputy Inspector (75)	450		450	
		Total Salaries -	1,29,870	1,31,800	1,30,170	1,29,521
		Establishment.				
78	76	Clerks (below 200) - -	30,348		31,308	30,447
95	97	Servants - - -	8,478		8,310	8,034
2	2	Temporary Establishment - -	108		108	101
			38,934		39,726	38,582
		Local Fund Establishment - -				
4	4	Clerks - - - -	1,500		1,476	1,437
		Total Establishment -	40,434	39,900	41,202	40,019
		Allowances.				
		Travelling Allowance to Officers - -	22,110		21,000	22,483
		Ditto to Establishment -	11,000		10,221	9,820
		Ditto to Local Fund Establt. -	150		20	48
		Total Allowances -	33,260	28,100	31,241	32,351
		Supplies and Services.				
		Petty Repairs - - - -	...		...	44
		Furniture and Apparatus - -	...		...	...
		Purchase of Carpets - - -	40		...	15
		Supply of Medicines - - -	...		...	9
		Library Charges - - -	...		...	21
		Total Supplies and Services -	40	100	...	89
		Contingencies.				
		Purchase of Tents - - -	...		...	22
		Carriage of Tents and Records - -	3,342		2,000	2,683
		Postage Charges - - -	8,851		8,000	8,853
		Purchase of Furniture - - -	277		200	440
		Repairs of Furniture - - -	346		100	80
		Telegram Charges - - -	120		100	53
		Rents - - - -	1,332		} 1,236	1,200
		Rates and Taxes - - -	...			
		Water Supply - - -	...		...	1
		Peons' Uniforms and Belts - -	388		100	234
		Stationery and other Petty Supplies -	3,658		6,272	3,484
		Library Allowance - - -	15		...	30
		Miscellaneous Office Expenses - -	...		...	30
		Total Contingencies -	18,329	18,300	18,008	17,110
		Lump Addition -	2,000	...	...	...
		Payments to Officers of other Provinces -	...	800	...	4,700
			2,23,933		2,20,621	
		Deduct—For rounding -	*933*		*1,621*	
		Total Inspection -	2,23,000	2,19,000	2,19,000	2,23,790

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Government Colleges, General.	Rs.	Rs.	Rs.	Rs.
		ARTS COLLEGES.				
		Salaries.				
2	2	Principals (1,500, 1,250) - -	33,000		27,000	24,901
12	12	Professors (3 @ 1,000, 4 @ 750, 2 @ 500, 2 @ 300, 1 @ 200) -	93,600		84,600	78,247
2	2	Lecturers (250) - - -	6,000		5,400	6,370
		Total Salaries -	1,32,600	98,100	1,17,000	1,09,518
		Establishment.				
6	5	Masters and Teachers (below 200) -	3,720		3,960	3,980
2	3	Superintendents - -	1,728		1,728	3,488
3	2	Clerks - - -	1,800		1,800	
1	1	Hospital Assistant - -	300		300	325
25	25	Servants - - -	3,345		3,225	3,198
		Total Establishment -	10,893	9,800	11,013	10,991
		Allowances.				
		Travelling Allowance - - -	500	1,000	500	96
		Supplies and Services.				
		Library Charges - - -	2 000	1,000	1,000	1,170
		Purchase of Furniture and Apparatus -	1,800	500	12,500	849
		Laboratory Expenses - - -	1,000	1,000	1,000	1,004
		Value of and freight on Europe Stores -	...	200	...	5,422
		Petty Repairs - - - -	...	...	...	63
		Total Supplies and Services -	4,800	2,700	14,500	8,508
		Contingencies.				
		Purchase of Furniture - - -	...	...	...	43
		Peons' Uniforms and Belts - -	40	40	53	42
		Water Supply - - -	1,470	1,312	1,470	1,473
		Postage Charges - - -	47	47	27	17
		Rates and Taxes - - -	228	228	228	228
		Telegram Charges - - -	...		...	1
		Stationery and other Petty Supplies -	758	773	780	690
		Miscellaneous Office Expenses - -	...		...	500
		Repairs of Furniture - - -	215		...	...
		Total Contingencies -	2,758	2,400	2,558	2,994
			1,51,551		1,45,571	
		Deduct—Probable Savings -	*10,551*		...	
		Deduct—For rounding -	...		*571*	
		Total Government Colleges, General -	1,41,000	1,14,000	1,45,000	1,32,107
		Government Colleges, Professional.				
		LAW COLLEGES.				
		Salaries.				
2	2	Professors - - (300)	7,200	7,200	7,200	
1	1	Ditto (part salary) - (100)	1,200	1,200	1,200	
1	1	Lecturer - - (125)	1,500	1,500	1,500	
		Total Salaries -	9,900	9,900	9,900	9,900
		Lump addition for Improvement of the Government Law School - -	5,000	...	...	...
		Establishment.				
1	1	Servant - - - -	144	144	144	144
		Contingencies - -	610	356	670	190
		TOTAL LAW COLLEGES -	15,654	10 400	10,714	10,234
		ENGINEERING OR SCIENCE COLLEGES.				
		COLLEGE OF SCIENCE, POONA.				
		Salaries.				
1	1	Principal - - (1,500)	18,000	16,000	18,000	42,143
2	2	Professors - - (1,000)	24.000	23.000	24,000	
1	2	Head Master and Master (above 200) -	7,200	6,600	3,960	3,760
1	1	Superintendent, Mechanical Branch (300)	3,600	3,600	3,600	3,600
1	1	Agricultural Instructor - (400)	4,800	4,800	4,800	...
		Lecturer - - -	...	...	...	4,750
		Total Salaries -	57,600	54,000	54,360	54,253
		Carried over - -	57,600	54,000	54,360	54,253
			15,654	10,400	10,714	10,234

22.—EDUCATION—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Colleges, Professional—*continued.*				
		Brought forward	15,654	10,400	10,714	10,234
		College of Science, Poona—*continued.*				
		Brought forward	57,600	54,000	54,360	54,253
		Establishment.				
6	6	Masters and Teachers	9,780	7,900	10,860	12,511
4	6	Clerks, Herbarium-keeper, Curator, Observatory, and Laboratory Assistants	2,940	2,900	2,160	1,655
10	12	Servants	1,212	1,200	1,440	918
8	8	Workshop Establishment	3,720	3,500	3,540	885
2	2	Fellowships	1,200	1,200	1,200	1,200
...	8	Plant-collecting Establishment	1,476	...	...	...
		Total Establishment	20,328	16,700	19,200	17,169
		Allowances.				
		Library Allowance	...	...	...	240
		Travelling Allowance	3,060	1,000	750	1,041
		Horse Allowance	...	1,000	750	750
		Discretionary Allowance to Principal for Tours	750			
		Total Allowances	3,810	2,000	1,500	2,031
		Supplies and Services.				
		Library Charges	700	2,000	700	1,512
		Workshop Charges	7,000	5,400	7,000	3,812
		Value of and freight on Europe Stores	5,197	9,500	11,000	12,388
		Furniture and Apparatus	...	...	4,235	704
		Plant collecting, Supplies and Services	1,200	...	...	...
		Total Supplies and Services	14,097	16,900	22,935	18,416
		Contingencies.				
		Peons' Uniforms and Belts	16	...	...	10
		Water Supply	750	750	750	375
		Purchase of Funiture	400	3,250	...	...
		Repairs of Furniture	100		...	...
		Workshop Contingencies	204		204	412
		Postage Charges	100		100	75
		Telegram Charges	10		10	8
		Stationery and other Petty Supplies	3,919		200	3,508
		Plant-collecting Contingencies	300		...	...
		Miscellaneous Office Expenses	...		...	2,428
		Total Contingencies	5,799	4,000	1,264	6,816
		Payment to Officers of other Provinces	...	...	...	245
			1,01,634		99,259	
		Lump Alterations	288		27	
		Total College of Science, Poona	1,01,346	93,600	99,286	98,930
		Total Govt. Colleges, Professional	1,17,000	1,04,000	1,10,000	1,09,164
		Government Schools, General.				
		Govt. Schools, General, Provincial.				
		Secondary Schools.				
		Salaries.				
1	1	Principal (700)	8,400	8,800	8,400	8,891
1	1	Vice-Principal (400)	4,800	5,100	4,800	4,022
1	1	Lady Superintendent (500)	6,000	5,600	5,640	5,435
18	18	Head Masters 2—(500), 1—(400), 3—(350), 1—(300), 4—(250), 7—(200)	61,800	56,200	61,800	65,498
		Total Salaries	81,000	75,700	80,640	83,846
		Establishment.				
397	368	Head Masters and Masters (less than 200)	2,37,798	2,26,500	2,46,486	2,28,942
5	6	Clerks	2,280	2,000	1,860	1,749
89	81	Servants	6,813	6,800	7,353	7,371
4	—	Temporary Establishments	...	2,700	2,760	2,646
		Total Establishment	2,46,891	2,38,000	2,58,459	2,40,708
		Allowances.				
		House-rent Allowance	...		...	600
		Travelling Allowance to Officers	1,000		1,000	1,069
		Ditto to Establishment			...	
		Horse Allowance			...	
		Total Allowances	1,000	1,500	1,000	1,669
		Carried over	3,28,891	3,15,200	3,40,099	3,26,223

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Government Schools, General—*continued.*				
SECONDARY SCHOOLS—*continued.*				
Brought forward	3,28,891	3,15,200	3,40,099	3,26,223
Supplies and Services.				
Agricultural Farm Charges	...	...	...	324
Text and Prize Books	...	...	...	312
Laboratory Expenses	261	500	100	521
Value of and freight on Europe Stores	20	...	...	5,207
Purchase of Furniture and Apparatus	7,027	1,500	500	1,668
Petty Repairs	183	200	20	159
Prizes	1,945	1,500	500	1,969
Library Charges	1,270	1,000	500	2,348
Total Supplies and Services	10,706	4,700	1,620	12,508
Contingencies.				
Peons' Uniforms and Belts	113	...	37	53
Rents	1,766	1,500	3,986	3,488
Rates and Taxes	229	200	187	185
Repairs of Funiture	469		...	135
Postage Charges	472			466
Telegram Charges	41			5
Hot-weather Establishment	40	6,300	12,454	36
Water-supply	370			318
Stationery and other Petty Supplies	3,356			4,917
Carriage of Tents and Records	27		...	24
Miscellaneous Office Expenses	...	...	...	298
Total Contingencies	6,883	8,000	16,664	9,925
	3,46,480		3,58,383	
Deduct—Probable Savings	*10,068*		*9,383*	
TOTAL SECONDARY SCHOOLS	3,36,412	3,27,900	3,49,000	3,48,656
PRIMARY SCHOOLS FOR BOYS AND GIRL.				
Establishment.				
Numbers. 1889-90. 10 — 1890-91. 10 — Head Masters and Masters	1,182		1,182	1,027
Numbers. 1889-90. 1 — 1890-91. 1 — Servant	96		96	98
Total Establishment	1,278		1,278	1,125
Supplies and Services.				
Library Charges, Furniture and Apparatus, Prizes	19		...	126
Total Supplies and Services	19		...	126
Contingencies.				
Postage Charges	10			7
Stationery and other Petty Supplies	81			102
Miscellaneous Office Expenses	...			3
Total Contingencies	91		110	112
			1,388	
Add—For rounding			12	
TOTAL PRIMARY SCHOOLS, &c.	1,388	1,400	1,400	1,363
PAYMENTS IN SUPPORT OF MUNICIPAL SCHOOLS, PROVINCIAL	1,65,000	1,32,700	1,40,000	1,15,512
Lump addition for Mirs' School in Sindh	4,200	...	...	...
			4,90,400	
Deduct—For rounding			*400*	
TOTAL GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL	5,07,000	4,62,000	4,90,000	4,65,531
GOVERNMENT SCHOOLS, GENERAL, LOCAL. PRIMARY SCHOOLS.				
Establishment.				
Numbers. 1889-90. 9,176 — 1890-91. 8,695 — Masters and Teachers	10,45,000	10,15,000	10,13,000	10,05,479
Numbers. 1889-90. 268 — 1890-91. 265 — Servants	20,000	19,000	19,000	19,041
Total Establishment	10,65,000	10,34,000	10,32,000	10,24,520
Carried over	10,65,000	10,34,000	10,32,000	10,24,520
	5,07,000	4,62,000	4,90,000	4,65,531

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Government Schools, General—*continued.*				
Brought forward	5,07,000	4,62,000	4,90 000	4,65,531
PRIMARY SCHOOLS—*continued.*				
Brought forward	10,65,000	10,34,000	10,32,000	10,24,520
Allowances.				
House-rent Allowance	...	...	800	104
Travelling Allowance	1,000	500	800	793
Total Allowances	1,000	500	1,600	897
Supplies and Services.				
Prizes	12,000	12,000	14,200	13,186
Furniture and Apparatus	18,000	18,000	16,800	19,749
Library Charges	10,000	12,000	10,000	13,561
Purchase of Books	...	...	...	154
Total Supplies and Services	40,000	42,000	41,000	46,650
Contingencies.				
Rents	19,000	16,000	32,120	33,485
Rates and Taxes	...	...	...	10
Postage Charges	60,000	2,500	...	2,427
Petty Supplies		...	...	89
Miscellaneous Office Expenses		48,000	62,000	56,712
Total Contingencies	79,000	66,500	94,120	92,723
TOTAL PRIMARY SCHOOLS	11,85,000	11,43,000	11,68,720	11,64,790
GRANTS-IN-AID OF MUNICIPAL AND CANTONMENT SCHOOLS	10,000	29,000	9,400	13,891
SPECIAL GRANTS UNDER SECTION 45 OF LOCAL BOARD ACT	48,560	40,000	34,880	38,319
Lump Addition	1,00,000			
	13,43,560			
Add—For rounding	440			
TOTAL GOVERNMENT SCHOOLS, GENERAL, LOCAL	13,44,000	12,12,000	12,13,000	12,17,000
Total Government Schools, General	18,51,000	16,74,000	17,03,000	16,82,531
Government Schools, Special.				
GOVT. SCHOOLS, SPECIAL, PROVINCIAL.				
TRAINING SCHOOLS.				
Salaries				
Numbers 1889-90: 4; 1890-91: 4 — Principals, Training College (3-300, 1-250)	13,800	13,800	13,800	12,242
Numbers 1889-90: 2; 1890-91: 2 — Lady Superintendents (300)	7,200	7,200	7,200	8,250
Numbers 1889-90: 1; 1890-91: ... — Head Master	...	...	1,800	2,385
Total Salaries	21,000	21,000	22,800	22,877
Establishment.				
Numbers 1889-90: 61; 1890-91: 65 — Head Masters, Masters, Mistresses, and Teachers (less than 200)	39,522	31,700	36,822	27,182
Numbers 1889-90: 5; 1890-91: 5 — Clerks	1,260	1,000	1,260	1,020
Numbers 1889-90: 36; 1890-91: 37 — Servants	3,144	2,700	3,012	2,604
Total Establishment	43,926	35,400	41,094	30,806
Allowances.				
Travelling Allowance to Officers	2,400	2,200	2,700	2,554
Ditto to Establishment				
House-rent Allowance	600	600	600	600
Scholarships	4,776	4,800	4,776	4,775
Total Allowances	7,776	7,600	8,076	7,929
Supplies and Services.				
Purchase of Furniture, Apparatus and Books	1,745		3,300	188
Petty Construction	...		360	...
Petty Repairs	420			379
Value of and Freight on Europe Stores	70		...	256
Laboratory Expenses	...		10	62
Prizes	50		...	238
Lump addition for apparatus for the Hyderabad Training College	1,000		...	...
Total Supplies and Services	3,285	1,500	3,670	1,123
Carried over	75,987	65,500	75,640	62,735

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, Special—*continued.*				
		TRAINING SCHOOLS—*continued.*				
		Brought forward	75,987	65,500	75,640	62,735
		Contingencies.				
		Rents	1,836	1,530	1,836	1,536
		Peons' Uniforms and Belts	31		20	9
		Rates and Taxes	...		...	...
		Postage Charges	165		...	143
		Carriage of Records	...		10	3
		Stationery and other petty supplies	1,469	2,770	1,870	1,258
		Telegram Charges	8		...	1
		Repairs of Furniture	62		...	15
		Miscellaneous Office Expenses	...		...	35
		Total Contingencies	3,571	4,300	3,736	3,000
			79,558		79,376	
		Deduct—For Savings in Establishments	*5,558*		*6,176*	
		TOTAL TRAINING SCHOOLS	74,000	69,800	73,200	65,735
		SCHOOL OF ART.				
		Salaries.				
1	1	Principal (800 P. A. 250)	12,600	10,800	10,800	10,900
2	1	Vice-Principal (550)	6,600	8,400	9,600	8,127
—	1	Instructor (200)	2,400		...	
		Total Salaries	21,600	19,200	20,400	19,027
		Establishment.				
9	8	Teachers (less than 200)	7,260	6,400	7,680	4,720
2	2	Clerks	1,800	1,700	1,800	2,081
14	15	Servants	1,800	1,700	1,704	1,675
		Workshop Establishment	12,000	900	...	...
		Total Establishment	22,860	10,700	11,184	8,476
		Allowances.				
		Travelling Allowance	...	...	...	42
		Allowances to Examiners	1,000	1,000	1,500	1,783
		House-rent Allowance	1,200	1,200	1,200	1,100
		Allowance for Examinations	250	600	...	...
		Total Allowances	2,450	2,800	2,700	2,925
		Supplies and Services.				
		Charges for Conversazione and Exhibitions	...	1,000	...	...
		Furniture and Apparatus	800	400	...	350
		Purchase of Art Specimen	890	890	...	...
		Excursion Charges	750	750	...	...
		Prizes	...	...	250	...
		Inspection Charges	660	660	...	646
		Art Metal Department Contingencies	...	...	1,800	...
		Value of and Freight on Europe Stores	...	...	...	128
		Initial expenditure for Art Workshops	10,000	...	...	...
		Total Supplies and Services	13,100	3,700	2,050	1,124
		Contingencies.				
		Workshop Contingencies	5,400	1,350	...	...
		Repairs of Furniture	100	100	...	...
		Rates and Taxes	288	288	288	288
		Water-supply	1,172	1,117	1,172	1,404
		Postage Charges	160		...	122
		Telegram Charges	35	1,945	...	17
		Stationery and other petty supplies	1,250		2,345	1,711
		Total Contingencies	8,405	4,800	3,805	3,542
		Payment to Officers of other Provinces	...	2,000	...	275
			68,415		40,139	
		Deduct—Probable Savings	*1,415*		*1,339*	
		TOTAL SCHOOL OF ART	67,000	43,200	38,800	35,369
		TOTAL GOVERNMENT SCHOOLS, SPECIAL, PROVINCIAL	1,41,000	1,13,000	1,12,000	1,01,104
		Carried over	1,41,000	1,13,000	1,12,000	1,01,104

22.—EDUCATION— *continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, Special—*concluded.*				
		Brought forward -	1,41,000	1,13,000	1,12,000	1,01,104
		GOVERNMENT SCHOOLS, SPECIAL, LOCAL.				
		TRAINING SCHOOLS.				
		Establishment.				
1	7	Headmaster, Teachers, Carpenter, &c. -	1,960			517
1	1	Servant - - - -	100			87
		Total Establishment -	2,060	1,000	830	604
		Supplies and Services.				
		Furniture and Apparatus - -				6
		Contingencies.				
		Postage Charges - - -	1,880	2,000	130	...
		Stationery and other Petty Supplies -				20
		Miscellaneous Office Expenses - -				69
		Total Supplies and Services and Contingencies -	1,880	2,000	130	95
		TOTAL TRAINING SCHOOLS - -	3,940	3,000	960	699
		INDUSTRIAL SCHOOLS.				
		Salaries.				
1	1	Superintendent (371) - -	4,452	4,450	4,450	4,396
		Establishment.				
6	14	Masters and Teachers - -	2,830		600	721
16	3	Artificers and Maistries - -	660		2,810	1,968
4	3	Clerks - - - -	720		820	734
4	3	Servants- - - -	270		130	144
		Temporary Establishment - -	5,600		...	4,493
		Total Establishment -	10,080	9,500	4,360	8,060
		Allowances.				
		Travelling Allowance - - -	100	50	...	166
		Supplies and Services.				
		Furniture and Apparatus - -	...			...
		Purchase of raw materials - -	1,600			1,274
		Workshop Charges - - -	10,300			6,030
		Prizes - - - -	...			...
		Library Charges - - -	...			...
		Total Supplies and Services -	11,900	4,500	20,000	7,304
		Contingencies.				
		Postage Charges - - -	...			19
		Telegram Charges - - -	...			8
		Rates and Taxes - - -	...			12
		Miscellaneous Office Expenses -	100			505
		Total Contingencies -	100	1,500	1,500	544
		TOTAL INDUSTRIAL SCHOOLS -	26,632	20,000	30,310	20,470
		Deduct—For rounding -	30,572 *572*		31,270 *270*	
		TOTAL GOVERNMENT SCHOOLS, SPECIAL, LOCAL -	30,000	23,000	31,000	21,160
		Total Government Schools, Special -	1,71,000	1,36,000	1,43,000	1,22,273
		Grants-in-Aid.				
		GRANTS-IN-AID, PROVINCIAL.				
		TO COLLEGES.				
		Free General Assembly's Institution - -	8,000	8,000	8,000	16,000
		St. Xavier's College - - - -	8,000	8,000	8,000	
		Sindh Arts College - - - -	10,000	10,000	10,000	12,350
		Gujarat College - - - -	10,000	10,000	10,000	10,000
		TOTAL GRANTS-IN-AID TO COLLEGES -	36,000	36,000	36,000	38,350
		TO SECONDARY SCHOOLS.				
		Rustamji Jamsetji, Gujarat School Fund - -	3,500	3,500	2,260	2,260
		Sir Jamsetji Jijibhai Parsi Panchayet Schools -	6,000	6,000	6,000	6,000
		Kharsetji Fardunji School, Surat - -	2,000	2,000	2,000	2,000
		Byculla Schools - - - -	12,480	7,900	12,480	7,959
		Grant for the Education of European and Eurasian Children - - - -	11,100	12,200	11,100	12,296
		Grant to Anjumani Islam for Muhammadan Education	6,000	5,000	6,000	5,000
		Israelites' Schools - - - -	2,000	2,000	2,000	1,963
		Sindh Madresa - - - -	6,000	6,000	6,000	6,000
		Ahmadnagar Educational Society's School -	...	...	...	400
		Ditto ditto American Mission School -	...	...	...	1,658
		TOTAL GRANTS-IN-AID TO SECONDARY SCHOOLS -	49,080	44,600	47,840	45,536
		Carried over	85,080	80,600	83,840	83,886

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Grants-in-Aid—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	85,080	80,600	83,840	83,886
To Primary Schools	...	300	...	2,400
Deaf and Mute Institute	...		...	
To Training Schools	2,000	...	2,000	...
To Other Schools	2,000	...	...	...
To Special Schools.				
David Sassoon's Industrial and Reformatory Institution	3,600	3,600	3,600	4,640
Grant for Technical Instruction	...	5,200	18,400	200
Victoria Jubilee Technical Institute	35,000	25,000	25,000	25,000
Total Grants-in-Aid to Special Schools	38,600	33,800	47,000	29,840
Grants-in-aid by results	1,63,060	1,85,500	1,63,060	1,87,264
Building Grants	2,00,000	1,04,000	1,40,000	58,073
Grants for Furniture and Apparatus	...	800	...	1,462
Endowment Grants	...	...	...	3,050
	4,90,740		4,35,900	
Add—For rounding	260		100	
Total Grants-in-Aid, Provincial	4,91,000	4,05,000	4,36,000	3,65,975
Grants-in-Aid, Local	55,000	30,000	34,000	43,871
Total Grants-in-Aid	5,46,000	4,35,000	4,70,000	4,09,846
Scholarships.				
Scholarships, Provincial.				
In Arts Colleges	10,980	11,000	10,980	10,912
In Sindh Arts College	1,000	1,000	...	...
Contribution to Sindh Scholarship Fund	...	...	1,000	250
In Professional Colleges	4,548	4,548	6,324	6,155
In Secondary Schools	15,840	8,000	9,192	7,303
In Primary Schools	...	...	...	147
In Special Schools	5,040	2,340	1,440	1,208
For Secondary Schools under private management	...	1,500	...	860
Payment to Officers of other Provinces	500	612	...	308
	37,908		28,936	
Add—For rounding	92		64	
Total Scholarships, Provincial	38,000	29,000	29,000	27,143
Scholarships, Local.				
In Secondary Schools	100	100	440	811
In Primary Schools	1,260	600	1,330	162
In Middle and Special Schools	5,700	1,400	4,180	2,193
In Training Schools	36,580	29,900	35,050	28,825
	43,640			
Add—For rounding	360			
Total Scholarships, Local	44,000	32,000	41,000	31,991
Total Scholarships	82,000	61,000	70,000	59,134
Miscellaneous.				
Translators in the Education Department, Provincial.				
Salaries.				
Translators (200) (Numbers: 1889-90 — 3; 1890-91 — 3)	7,200	7,100	7,200	8,268
Establishment.				
Curator (Numbers: 1889-90 — 1; 1890-91 — —)	...	...	1,200	...
Clerks and Exhibitioners (Numbers: 1889-90 — 4; 1890-91 — 3)	1,140	1,040	1,380	1,558
Servant (Numbers: 1889-90 — 3; 1890-91 — 1)	84	80	288	169
Total Establishment	1,224	1,120	2,868	1,727
Allowances.				
Travelling Allowance to Officers	...		...	52
Ditto to Establishment	...		110	26
Total Allowances	...	110	110	78
Contingencies.				
Peons' Uniforms and Belts	...			...
Purchase of Furniture	...			3
Postage Charges	36	70		36
Stationery and other Petty Supplies	34			33
Miscellaneous Office Expenses	...			...
Total Contingencies	70	70	70	72
Total Translators, &c., Provincial	8,494	8,400	10,248	10,145
Carried over	8,494	8,400	10,248	10,145

22.—EDUCATION—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Miscellaneous—*continued.*				
		Brought forward	8,494	8,400	10,248	10,145
		GOVERNMENT BOOK DEPÔT, LOCAL.				
		Salaries.				
1	1	Curator (375)	4,500	4,680	4,620	4,869
		Establishment.				
13	13	Clerks	7,800	7,650	7,870	8,233
8	8	Servants	1,120	1,120	1,120	1,104
		Total Establishment	8,920	8,770	8,990	9,337
		Allowances.				
		Travelling Allowance	100	160	30	43
		Supplies and Services.				
		Fire Insurance of Depôt Premises and Contents	1,100	1,020	2,000	1,013
		Purchase and Publication of Books	1,34,620	1,30,610	1,40,000	1,23,223
		Audit Fees	350	250	250	250
		Total Supplies and Services	1,36,070	1,31,880	1,42,250	1,24,486
		Contingencies.				
		Purchase of Furniture	100		600	23
		House-rent	3,270		2,640	2,640
		Postage Charges	600		600	300
		Stationery and other Petty Supplies	100		80	...
		Miscellaneous Office Expenses	4,000		4,900	3,247
		Total Contingencies	8,070	6,510	8,820	6,210
		Sindh Branch Depôt	...	...	14,290	10,866
			1,57,660			
		Add—For rounding	340			
		TOTAL GOVERNMENT BOOK DEPÔT, LOCAL	1,58,000	1,52,000	1,79,000	1,55,811
		SINDH BOOK DEPÔT, PROVINCIAL.				
		Salaries.				
	1	Curator	1,440	1,440		763
		Establishment.				
	1	Clerk	240	240		140
	2	Servants	216	200		119
		Total Establishment	456	440		259
		Allowances.				
		Travelling Allowance	150			
		Audit Fees	25			
		Discount to wholesale purchasers	1,200			
		Commission to Sub-Book Depôt keepers	300			
		Total Allowances	1,675			
		Supplies and Services.		10,600		
		Purchase of Books	11,500			
		Contingencies.				
		Postage Charges	200			
		Carriage of Tents and Records	100			
		Miscellaneous Office Expenses	100			
		Total Contingencies	400			
		TOTAL SINDH BOOK DEPÔT, PROVINCIAL	15,471	12,480	...	1,022
		GRANTS FOR THE ENCOURAGEMENT OF LITERATURE—PROVINCIAL—				
		Grants for the Encouragement of Literature	1,820		1,820	...
		Purchase of Books	...	3,020	...	1,329
		Issue of Books, gratis	1,200		1,200	1,200
		Subscription to Periodicals	...		...	491
		Miscellaneous.				
		Educational Exhibition.				
		Establishment.				
		Curator			240	240
		Servant			120	120
		Total Establishment			360	360
		Contingencies			25	21
					385	
		Lump Addition			347	
		Total Miscellaneous	...	100	732	381
			3,020			
		Lump Addition	15			
		TOTAL GRANTS, &c., PROVINCIAL	3,035	3,120	3,752	3,401
		GRANTS FOR THE ENCOURAGEMENT OF LITERATURE—LOCAL	8,000	8,000	4,000	8,395
		Total Miscellaneous	1,93,000	1,84,000	1,97,000	1,78,774
		TOTAL PROVINCIAL SUB-HEADS	27,000	24,000	14,000	14,568
		TOTAL LOCAL SUB-HEADS	1,66,000	1,60,000	1,83,000	1,64,206

23.—ECCLESIASTICAL. (a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Ecclesiastical Establishments	2,96,000	2,83,000	3,10,000	3,05,220
Cemetery Establishment - - -	9,000	9,000	9,000	8,543
Miscellaneous Ecclesiastical Charges - -	9,000	10,000	3,000	2,724
TOTAL -	3,14,000	3,02,000	3,22,000	3,16,487

(a) Expenditure controlled by the Archdeacon for Church of England.

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Ecclesiastical Establishments.				
		Church of England.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Bishop (2,133⅓) - - -	25,600	25,600	25,600	25,600
1	1	Archdeacon and Commissary (266⅔) -	3,200	2,520	3,200	2,500
1	1	Secretary and Registrar (150) -	1,800	1,800	1,800	1,800
11	10	Senior Chaplains (800) - -	96,000	63,000	1,05,600	68,533
18	15	Junior " (500) - -	90,000	80,000	1,08,000	90,132
8	7	Clergymen (allowances) (150) -	12,600	14,600	14,400	16,400
1	1	Ditto (ditto) (100) -	1,200		1,200	
—	—	Marriage Registrar (ditto) (50) (b) -	600	600	600	
		Allowance to Domestic Chaplain -	...	100	...	...
			2,31,000		2,60,400	
		Deduct—Probable Savings -	*31,000*		*50,400*	
		Total Salaries -	2,00,000	1,88,220	2,10,000	2,04,965
		Establishment.				
20	19	Clerks, Sextons, &c. - -	7,104	12,200	7,104	7,218
57	54	Servants - - -	4,776		4,860	5,246
		Total Establishment -	11,880	12,200	11,964	12,464
		Allowances.				
		Bishop's Visitation and Travelling Allowances	4,000		4,000	4,548
		Archdeacon's Travelling Allowance - -	...		...	120
		Travelling Allowance to Chaplains - -	9,520		9,520	12,372
		Conveyance ditto ditto - -	2,700		2,880	
		House-rent Allowance - - -	6,240		6,240	7,564
		Visitation Allowance to Chaplains - -	...		...	118
		Domestic Chaplain's Travelling Allowance -	...		...	325
		Total Allowances -	22,460	24,100	22,640	25,047
		Contingencies.				
		Rents (Ground) - - -	...		558	512
		Postage Charges - - -	330		345	353
		Telegram Charges - - -	80		70	72
		Rates and Taxes - - -	24		24	24
		Lighting Charges - - -	900		600	815
		Water-supply - - - -	...		...	96
		Petty Supplies - - -	4,440		4,188	5,652
		Peons' Uniforms and Belts - -	...		...	32
		Purchase of Furniture - - -	700		100	31
		Repairs of Furniture - - -	...		...	122
		Miscellaneous Office Expenses - -	4,148		4,511	2,482
		Total Contingencies -	10,622	9,480	10,396	10,191
			2,44,962			
		Add—For rounding - -	38			
		Total Church of England -	2,45,000	2,34,000	2,55,000	2,52,667
		Church of Scotland.				
		Salaries.				
1	—	Senior Chaplain (950) - -	...	...	11,400	22,902
2	3	Ditto ditto (800) - -	28,800	25,000	19,200	
1	1	Chaplain (500) - - -	6,000	6,000	6,000	6,000
		Allowance to Presbyterian Clergymen -	1,800	500	...	390
			36,600		36,600	
		Deduct—Probable Savings -	*2,600*		*5,600*	
		Total Salaries -	34,000	31,500	31,000	29,292
		Establishment.				
3	3	Clerks, Sextons, &c. - -	720	720	720	710
8	8	Servants - - -	492	492	492	492
		Total Establishment -	1,212	1,212	1,212	1,202
		Carried over -	35,212	32,712	32,212	30,494
			2,45,000	2,34,000	2,55,000	2,52,667

(b) *Vide* note (a), page 71.

23.—ECCLESIASTICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Ecclesiastical Establishments—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	2,45,000	2,34,000	2,55,000	2,52,667
CHURCH OF SCOTLAND—Brought forward	35,212	32,712	32,212	30,494
Allowances.				
Chaplains' Visitation and Travelling Allowances	1,385		800	700
Conveyance Allowance	1,200		1,200	1,519
House-rent Allowance	1,560		3,120	1,820
Total Allowances	4,145	3,660	5,120	4,039
Contingencies.				
Purchase of Books	...		...	8
Rent of Soldiers' mews	480		480	...
Postage Charges	30		30	5
Telegram Charges	20		20	6
Lighting Charges	600		600	360
Petty Supplies	370		374	480
Rates and Taxes	...		...	...
Peons' Uniforms and Belts	17		...	...
Miscellaneous Expenses	...		...	496
Total Contingencies	1,517	1,428	1,504	1,355
TOTAL CHURCH OF SCOTLAND	40,874	37,800	38,836	35,888
Payments to Officers of other Provinces	...	1,000	...	...
CHURCH OF ROME.				
Archbishop (Numbers: 1889-90 1; 1890-91 ...)	...	...	6,000	6,000
Allowance to Roman Catholic Priests (Numbers: 1889-90 47; 1890-91 47)	9,982	10,200	10,128	10,171
Clerks (Numbers: 1889-90 2; 1890-91 2)	204		204	110
Servants (Numbers: 1889-90 2; 1890-91 2)	168		168	91
Payments to Officers of other Provinces	...		...	293
TOTAL CHURCH OF ROME	10,354	10,200	16,500	16,665
	2,96,228		3,10,336	
Deduct—Probable Savings	*228*		*336*	
Total Ecclesiastical Establishments	2,96,000	2,83,000	3,10,000	3,05,220
Cemetery Establishment.				
Care-takers in charge of Cemeteries (Numbers: 1889-90 59; 1890-91 59)	5,052		5,232	5,126
Grant to Bombay Burial Board	3,300		3,300	3,300
Contingent Charges	216		200	117
	8,568		8,732	
Add—For rounding	432		268	
Total Cemetery Establishment	9 000	9,000	9,000	8,543
Miscellaneous Ecclesiastical Charges.				
Allowance for Statistical Returns	6,000	6,000	(a)...	(a)...
Education of Roman Catholic Priests	...	...	...	150
Payments to Wesleyan Ministers	3,000	4,000	3,000	2,574
Total Miscellaneous, &c.	9,000	10,000	3,000	2,724

(a) Shown under "Ecclesiastical Establishments—Church of Rome."

24.—MEDICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs
Medical Establishment	2,94,000	2,72,000	2,85,000	2,83,481
Hospitals and Dispensaries	5,24,000	4,94,000	5,51,000	5,24,573
Sanitation and Vaccination	1,88,000	1,74,000	1,74,000	1,63,093
Grants for Medical Purposes	2,000	2,000	2,000	1,891
Medical School and College	1,81,000	1,64,000	1,67,000	1,62,813
Lunatic Asylum	1,16,000	1,08,000	1,21,000	1,07,765
Lock Hospitals	...	2,000	5,000	13,140
Chemical Examiner	25,000	17,000	25,000	22,822
Refunds	1,000	1,000	1,000	1,677
			13,31,000	
Deduct—Probable Savings			*35,000*	
TOTAL PROVINCIAL	13,31,000	12,34,000	12,96,000	12,81,255
Carried over	13,31,000	12,34,000	12,96,000	12,81,255

24.—MEDICAL—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	13,31,000	12,34,000	12,96,000	12,81,255
Local.				
Medical Establishment - - -	...	...	...	99
Hospitals and Dispensaries - - -	96,000	73,000	81,000	70,971
Sanitation and Vaccination - - -	95,000	91,000	94,000	89,306
Grants for Medical Purposes - - -	2,000	2,000	1,000	1,372
Medical School and College - - -	4,000	3,000	...	5,600
Refunds - - - - -	...	...	...	1
TOTAL LOCAL -	1,97,000	1,69,000	1,76,000	1,67,349
TOTAL -	15,28,000	14,03,000	14,72,000	14,48,604

DETAILS.

Numbers. 1889-90.	Numbers. 1890-91.	Medical Establishment.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		MEDICAL ESTABLISHMENT, PROVINCIAL.				
		SUPERINTENDENCE.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Surgeon-General (2,500) - -	30,000	28,800	30,000	30,000
1	1	Secretary to Surgeon-General (800) -	9,600	6,800	9,600	9,497
		Total Salaries -	39,600	35,600	39,600	39,497
		Establishment.				
13	13	Clerks { 1 (200) - - / 12 (less than 200) - - }	11,040	10,995	11,040	11,226
6	6	Servants - - -	720	720	720	719
		Total Establishment -	11,760	11,715	11,760	11,945
		Allowances.				
		Travelling Allowance to Officers - -	1,000	900	1,200	915
		Ditto to Establishment -	...	...	...	34
		House-rent Allowance - - -	900	800	900	890
		Total Allowances -	1,900	1,700	2,100	1,839
		Contingencies.				
		Stationery Charges and Petty Supplies -	550		550	363
		Postage Charges - - -	1,000		1,000	1,132
		Telegram Charges - - -	100		100	49
		Peons' Uniforms and Belts - -	35		...	62
		Repair of Furniture - - -	...		...	18
		Office Expenses and Miscellaneous - -	...		38	...
		Total Contingencies -	1,685	1,685	1,688	1,624
		DEPUTY SURGEON GENERAL'S LOCAL FUND ESTABLISHMENT IN SINDH.				
		1 Clerk - - - -	600		852	852
		1 Servant - - - -	108			
		Contingent Charges - - -	144			
			852			
		Deduct—Contribution from Municipality -	*852*			
			54,945			
		Add—For rounding -	55			
		TOTAL SUPERINTENDENCE, PROVINCIAL -	55,000	50,700	56,000	55,757
		DISTRICT MEDICAL OFFICERS.				
		Salaries.				
2	1	Brigade-Surgeons (1,093¼) - -	13,118		26,236	45,326
1	—	Ditto (950) - -	...		11,400	
1	—	Surgeon-Major (1,093-2) - -	...		13,117	1,00,451
3	5	Surgeon-Majors (1,050) - -	63,000		37,800	
1	4	Ditto (950) - -	45,600		11,400	
1	—	Ditto (850) - -	...		10,200	
12	10	Ditto (750) - -	90,000		1,08,000	
4	5	Surgeons (550) - -	33,000		26,400	63,186
1	1	Honorary Surgeon and Apothecary (450)	5,400		5,400	4,650
1	1	Allowance to Medical Officer for Civil duty (100) - - -	1,200		1,200	1,453
2	2	Allowances to Superintendents of Matheran and Mahableshwar (100) *(a)* -	2,400		2,400	2,300
			2,53,718		2,53,553	
		Deduct—Probable Savings -	*33,718*		*33,553*	
		Total Salaries -	2,20,000	2,08,000	2,20,000	2,17,366
		Carried over -	2,20,000	2,08,000	2,20,000	2,17,366
			55,000	50,700	56,000	55,757

(*a*) In addition to pay as Civil Surgeon.

24.—MEDICAL—*continued.*

Numbers 1889-90	Numbers 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Medical Establishment—*continued.*				
		Brought forward	55,000	50,700	56,000	55,757
		DISTRICT MEDICAL OFFICERS—				
		Brought forward	2,20,000	2,08,000	2,20,000	2,17,366
		Allowances.				
		House-rent to Presidency Surgeons	3,000	1,500	3,000	1,086
		Travelling Allowance to Establishment	...	2,000	...	1,756
		Total Allowances	3,000	3,500	3,000	2,842
		Contingencies	30	30	30	30
		Payments to Officers of other Provinces	3,000	5,770	...	3,291
			2,26,030		2,23,030	
		Deduct—For rounding	*30*		*30*	
		TOTAL DISTRICT MEDICAL OFFICERS	2,26,00	2,17,300	2,23,000	2,23,529
		RESERVE MEDICAL SUBORDINATES.				
		Apothecaries	...		...	...
		Assistant Surgeons	7,200		7,200	274
		Hospital Assistants	3,960		3,960	3,124
		Medical Pupils	2,304	4,000	2,304	350
		Grain Compensation	...		...	25
		Travelling Allowance	...		...	422
			13,464		13,464	
		Deduct—Probable Savings	*464*		*7,464*	
		TOTAL RESERVE MEDICAL SUBORDINATES	13,000	4,000	6,000	4,195
		TOTAL MEDICAL ESTABLISHMENT, PROVINCIAL	2,94,000	2,72,000	2,85,000	2,8 ,481
		MEDICAL ESTABLISHMENT, LOCAL	...	...	...	99
		Total Medical Establishment	2,94,000	2,72,000	2,85,000	2,83,580
		Hospitals and Dispensaries.				
		PRESIDENCY HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		JAMSETJI JIJIBHAI HOSPITAL.				
		Salaries.				
1	1	House Surgeon (300)	3,600	3,600	3,600	3,600
		Assistant Surgeons and moiety of one Assistant Surgeon's pay	...	640	...	423
2	2	Apothecaries and Assistants	4,080	4,260	4,080	4,080
		Total Salaries	7,680	8,500	7,680	8,103
		Establishment.				
18	18	Compounders and Dressers	5,100	5,048	5,100	5,056
2	2	Stewards and Assistants	3,300	3,300	3,300	3,300
1	1	Nurse	960	960	960	960
3	3	Matrons and Assistants	1,260	1,260	1,260	1,260
1	1	Clerk	660	660	660	660
98	90	Servants	12,768	12,772	12,876	12,962
		Temporary Establishment	...	...	...	19
		Total Establishment	24,048	24,000	24,156	24,217
		Allowances.				
		Allowances to Roman Catholic Priests	180	180	180	...
		Travelling Allowance	...	156	864	3
		House-rent Allowance	864	864		954
		Total Allowances	1,044	1,200	1,044	957
		Supplies and Services.				
		Diet of Patients	34,000		44,000	33,593
		Petty Construction	...	37,000	...	193
		Clothing	6,000		...	6,024
		Supply of Medicines and Instruments	13,000	15,595	13,000	20,195
		Total Supplies and Services	53,000	52,595	57,000	60,005
		Contingencies.				
		Water-supply	...	...	...	1
		Rates and Taxes	...	...	1,998	2,038
		Postage Charges	5	...	5	5
		Lighting Charges	...		...	3,235
		Purchase of Furniture	...	7,705	...	323
		Repairs of Furniture	...		...	228
		Stationery and other Petty Supplies	7,700		7,700	335
		Total Contingencies	7,705	7,705	9,703	6,165
			93,477		99,583	
		Deduct—For rounding	77		*83*	
		TOTAL JAMSETJI JIJIBHAI HOSPITAL	93,400	94,000	99,500	99,447
		Carried over	93,400	94,000	99,500	99,447

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries —*continued.*				
		PRESIDENCY HOSPITALS AND DISPENSARIES —*continued.*				
		Brought forward -	93,400	94,000	99,500	99,447
		OPHTHALMIC HOSPITAL.				
		Establishment.				
2	2	Hospital Assistants - -	1,200	1,232	1,080	1,080
10	10	Servants - - -	1,524	1,524	1,524	1,523
		Total Establishment -	2,724	2,756	2,604	2,603
		Allowances.				
		Grain Compensation to Hospital Assistants -	...	...	8	8
		House-rent Allowance to Establishment -	228	228	228	228
		Travelling Allowance - - -	...	...	14	...
		Total Allowances -	228	228	250	236
		Supplies and Services.				
		Supply of Medicines and Instruments -	2,000	2,006	2,000	2,046
		Contingencies.				
		Rates and Taxes - - -	...		...	...
		Postage Charges - - -	5		5	...
		Repairs to Furniture - - -	...		5	3
		Lighting Charges - - -	...		...	180
		Petty Supplies - - -	700		700	289
		Water-supply - - -	...		...	...
		Peons' Uniforms and Belts - -	5		...	1
		Miscellaneous Expenses - - -	...		...	29
		Total Contingencies -	710	710	710	502
			5,662		5,564	
		Deduct—Probable Savings -	*62*		*64*	
		TOTAL OPHTHALMIC HOSPITAL -	5,600	5,700	5,500	5,387
		EUROPEAN GENERAL HOSPITAL.				
		Salaries.				
1	1	Physician (1,250) - -	15,000	25,500	15,000	24,613
1	1	Resident Surgeon (800) - -	9,600		9,600	
3	3	Apothecaries and Assistants - -	6,600		5,400	4,874
		Total Salaries -	31,200	25,500	30,000	29,487
		Establishment.				
3	3	Compounders and Dressers - -	660	660	660	660
3	2	Stewards and Assistants - -	2,400	2,488	3,456	3,456
3	3	Matrons and Assistants - -	360	360	360	292
2	2	Clerks - - - -	960	960	960	960
54	54	Servants - - -	7,392	7,332	7,392	7,221
		Nursing Establishment - -	4,080	4,080	4,080	4,080
		Temporary Establishment - -	200	120	300	419
		Total Establishment -	16,052	16,000	17,208	17,088
		Allowances.				
		House-rent Allowance - -	2,400	2,400	2,400	2,381
		Supplies and Services.				
		Dieting Charges - - -	13,000	14,000	16,000	12,853
		Clothing - - - -	1,000		...	1,433
		Petty Construction and Repairs - -	...		...	130
		Supply of Medicines and Instruments -	4,000	3,495	4,000	4,023
		Total Supplies and Services -	18,000	17,495	20,000	18,439
		Contingencies.				
		Purchase of Furniture - - -	...		...	76
		Clothing to Peons - - -	...		...	...
		Postage Charges - - -	5		5	...
		Lighting Charges - - -	...		...	2,876
		Repairs of Furniture - - -	...		...	97
		Water-supply - - -	...		...	1
		Stationery and other Petty Supplies -	4,600		4,600	676
		Total Contingencies -	4,605	4,605	4,605	3,726
			72,257		74,213	
		Deduct—Probable Savings -	*257*		*213*	
		TOTAL EUROPEAN GENERAL HOSPITAL -	72,000	66,000	74,000	71,121
		Carried over -	1,71,000	1,65,700	1,79,000	1,75,955

24.—MEDICAL—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries—*continued.*				
		PRESIDENCY HOSPITALS AND DISPENSARIES—*continued.*				
		Brought forward -	1,71,000	1,65,700	1,79,000	1,75,955
		GOKULDAS TEJPAL HOSPITAL.				
		Salaries.				
		Assistant Surgeon - -	...	...	...	150
1	1	Physician (1,200) - -	14,400	14,500	14,400	14,400
		Total Salaries -	14,400	14,500	14,400	14,550
		Allowances.				
		Travelling Allowances - - -	...	...	...	24
		House-rent to Physician - - -	1,200	1,200	1,200	1,200
		Total Allowances -	1,200	1,200	1,200	1,224
		TOTAL GOKULDAS TEJPAL HOSPITAL *(a)* -	15,600	15,700	15,600	15,774
		PESTONJI KAMA HOSPITAL FOR WOMEN AND CHILDREN.				
		Salaries.				
1	1	Physician (700) - -	8,400	8,800	8,400	16,600
1	1	Resident Surgeon (400) - -	4,800	4,400	4,800	1,000
1	1	House Surgeon (250) - -	3,000	3,000	3,000	2,919
		Total Salaries -	16,200	16,200	16,200	20,519
		Establishment.				
2	2	Compounders and Dressers - -	660		660	556
1	1	Matrons and Assistants - -	1,800		1,800	1,800
11	11	Nurses - - - -	3,816		3,816	3,816
16	16	Servants - - -	2,292		2,268	2,268
		Total Establishment -	8,568	8,500	8,544	8,440
		Allowances.				
		Travelling Allowance to Officers - -	...	...	...	706
		Supplies and Services.				
		Dieting Charges - - -	6,400	6,400	6,400	5,481
		Clothing - - - -				69
		Supply of Medicines and Instruments -	1,500	1,580	1,500	1,829
		Value of and Freight on Stores - -	...	460	...	...
		Total Supplies and Services -	7,900	8,440	7,900	7,379
		Contingencies.				
		Peons' Uniforms and Belts - -	5		5	...
		Postage Charges - - -	5		5	...
		Lighting Charges - - -	740		...	732
		Stationery and other Petty Supplies -	1,110		4,850	921
		Water-supply - - - -	...		...	1
		Miscellaneous Office Expenses - -	...		...	3
		Total Contingencies -	1,860	1,860	4,860	1,657
			34,528		37,504	
		Deduct—For rounding -	*28*		*4*	
		TOTAL PESTONJI KAMA HOSPITAL -	34,500	35,000	37,500	38,701
		JAFFER SULEMAN'S DISPENSARY. *(b)*				
		Establishment.				
1	1	Compounder - - - -	180	180	180	180
1	1	Nurse - - - -	720	720	720	720
4	4	Servants - - -	396	396	396	396
		Total Establishment -	1,296	1,296	1,296	1,296
		Supplies and Services.				
		Supply of Medicines and Instruments -	400	304	400	1,162
		Contingencies.				
		Water-supply - - -	...	...		1
		Miscellaneous Expenses - - -	100	100		54
		Total Contingencies -	100	100	54	55
			1,796		1,750	
		Add—For rounding -	4		50	
		TOTAL JAFFER SULEMAN'S DISPENSARY -	1,800	1,700	1,800	2,513
		Carried over -	2,22,900	2,18,100	2,33,900	2,32,943

(*a*) The other charges of this Hospital are paid by the Bombay Municipality.

(*b*) In charge of the Medical Officers of the Pestonji Kama Hospital.

24.—MEDICAL—*continued.*

Numbers 1889-90	Numbers 1890-91	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Hospitals and Dispensaries—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	2,22,900	2,18,100	2,33,900	2,32,943
		EDUCATIONAL AND CHARITABLE INSTITUTIONS.				
		Salaries.				
		Surgeon, Elphinstone College (Allowance 100)	1,200	1,200	1,200	1,350
		Roman Catholic Orphanage School (Allowance 65)	780	720	720	720
1	1	Hospital Assistant, Byculla Schools -	840	780	720	725
		Total Salaries -	2,820	2,700	2,640	2,795
		Supplies and Services.				
		Medicines and Instruments - -	360	200	360	...
			3,180			
		Deduct—For rounding -	*180*			
		TOTAL EDUCATIONAL AND CHARITABLE INSTITUTIONS - - - -	3,000	2,900	3,000	2,795
		BOMANJI EDALJI ALL-BLESS HOSPITAL.				
		Establishment.				
	1	Compounder and Dresser - -	180	...		...
	4	Nurses - - - -	2,160	...		...
	1	Clerk - - - -	360	...		...
	6	Servants - - -	828	...		...
		Total Establishment -	3,528	...	2,000	...
		Supplies and Services.				
		Dieting Charges - - -	3,000	...		...
		Clothing - - - -	...	...		...
		Supply of Medicine and Instrument -	800	...		...
		Total Supplies and Services -	3,800	...	1,724	...
		Contingencies.				
		Peons' Uniforms and Belts - -	5	...	...	...
		Postage Charges - - -	5	...	...	...
		Stationery and other Petty Supplies -	1,000	...	...	...
		Total Contingencies -	1,010	...	...	...
			8,338		3,724	
		Add or *Deduct*—For rounding -	*38*		276	
		TOTAL BOMANJI EDALJI ALL-BLESS HOSPITAL -	8,300	...	4,000	...
		TOTAL PRESIDENCY HOSPITALS AND DISPENSARIES, PROVINCIAL - - - -	2,34,200	2,21,000	2,40,900	2,35,738
		MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Salaries.				
12	9	Assistant Surgeons - -	36,600	37,700	42,576	44,722
		Allowances for attending Educational and Charitable Institutions - -	5,160	3,060	3,960	4,049
3	3	Apothecaries - - -	9,720	11,420	8,520	9,999
43	43	Hospital Assistants - -	22,140	24,520	24,000	23,587
		Allowances to Apothecaries and Hospital Assistants - - -	4,056		3,960	...
		Total Salaries -	77,676	76,700	83,016	82,357
		Establishment.				
48	39	Native Medical Pupils - -	3,456		4,872	3,123
6	11	Compounders and Dressers - -	1,824		852	1,934
246	236	Servants - - -	23,562		25,554	25,807
		Temporary Establishment - -	...		100	...
		Total Establishment -	28,842	30,000	31,378	30,864
		Carried over -	1,06,518	1,06,700	1,14,394	1,13,221
			2,34,200	2,21,000	2,40,900	2,35,738

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Hospitals and Dispensaries—*continued.*				
Brought forward -	2,34,200	2,21,000	2,40,900	2,35,738
MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL—*continued.*				
Brought forward -	1,06,518	1,06,700	1,14,394	1,13,221
Allowances.				
Travelling Allowance to Officers - -	5,090		6,265	3,699
Ditto to Establishment -	2,570		3,760	3,457
Grain Compensation - - -	...		...	93
Sindh and Aden Batta - - -	252		240	...
House-rent Allowance - - -	372		530	837
Grant to Nursing Sisters - -	2,628		...	...
Total Allowances -	10,912	6,900	10,795	8,086
Supplies and Services.				
Country Medicines - - -	87		1,500	1,136
Clothing to Native Medical Pupils - -	500	32,352	...	...
Ditto to Patients - - -	...		...	1,093
Dieting and Clothing - -	31,765		27,760	32,535
Medicines and Instruments - -	30,868	27,000	39,121	26,273
Rations, &c., to Nursery Establishment -	...	1,200	1,260	1,389
Petty Construction and Repairs - -	...	101	...	182
Library Allowance - - -	...	...	...	5
Total Supplies and Services -	63,220	60,653	69,641	62,613
Contingencies.				
Carriage of Tents and Records - -	...	...	...	13
Peons' Uniforms and Belts - -	...	...	...	103
Stationery and other Petty Supplies -	11,589	11,589	...	9,192
Rents, Rates, and Taxes - - -	1,657	1,600	1,488	1,636
Postage Charges - - -	458	458	508	708
Telegram Charges - - -	...	...	...	13
Water-supply - - -	600	500	600	508
Purchase of Furniture - - -	...	...	...	936
Repairs of ditto - - -	...	...	...	69
Miscellaneous Expenses - - -	...	...	15,780	459
Total Contingencies -	14,304	14,147	18,376	13,637
	1,94,954		2,13,206	
Deduct—Probable Savings -	*154*		*3,206*	
TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL - - - - -	1,94,800	1,88,400	2,10,000	1,97,557
HOSPITALS AND DISPENSARIES, LOCAL - -	...	...	2,000	...
GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL	84,940		93,097	84,429
ADDITIONAL GRANT ON ACCOUNT OF PROMOTION TO ASSISTANT SURGEONS TO HIGHER RANK, PROVINCIAL	6,912	84,600	11,400	5,085
CONTRIBUTION TO THE GREAT INDIAN PENINSULA RAILWAY COMPANY, PROVINCIAL - - -	3,720		3,720	1,764
	95,572		1,08,217	
Deduct—For rounding -	*572*		*8,117*	
	95,000	84,600	1,00,100	91,278
GRANTS TO HOSPITALS AND DISPENSARIES, LOCAL -	96,000	73,000	79,000	70,971
TOTAL PROVINCIAL—SUB-HEADS -	5,24,000	4,94,000	5,51,000	5,24,573
TOTAL LOCAL—SUB-HEADS -	96,000	73,000	81,000	70,971
Total Hospitals and Dispensaries -	6,20,000	5,67,000	6,32,000	5,95,544

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Sanitation and Vaccination. (a)	Rs.	Rs.	Rs.	Rs.
		SANITATION & VACCINATION, PROVINCIAL.				
		Salaries.				
1	1	Sanitary Commissioner - (1,320)	15,840	15,480	14,400	16,310
5	5	Deputy Sanitary Commissioners 4 (900) 1 (800)	52,800	47,700	48,000	32,715
1	1	Health Officer for the Port of Bombay - - - (1,050)	12,600	10,520	12,000	10,818
1	1	Port Surgeon, Aden, Government Share - - (600)	7,200	5,300	7,200	7,459
1	1	Superintendent of Vaccination (600)	7,200	...	7,200	5,544
1	1	Ditto ditto - (350)	4,200	4,200	4,200	
1	1	Assistant to Sanitary Commissioner (250)	3,000	3,000	3,000	2,703
			1,02,840		96,000	
		Deduct—Probable Savings -	*12,840*		*8,733*	
		Total Salaries -	90,000	86,200	87,267	75,549
		Establishment.				
27	27	Inspectors of Sanitation and Vaccination	21,720	22,184	29,100	29,855
2	2	Assistant Superintendents of Vaccination	2,100	2,100	2,100	2,298
2	2	Vaccinators - - -	252	252	252	273
62	62	Clerks - - - -	21,744	21,264	21,504	21,140
69	69	Servants - - -	6,882	6,868	6,882	6,720
5	5	Steam Launch Establishment of Health Officer, Port of Bombay - -	1,332	1,332	1,332	1,328
		Special Vaccination Establishment -	6,500	...	...	...
		Total Establishment -	60,530	54,000	61,170	61,614
		Allowances.				
		House-rent to Health Officer - -	1,200	1,200	...	169
		Travelling Conveyance and Tentage Allowances to Officers -	14,240	12,800	12,940	13,930
		Ditto to Establishment -	11,583	9,398	2,400	2,238
		Conveyance Allowance - - -	360	...	360	...
		Total Allowances -	27,383	23,398	15,700	16,337
		Supplies and Services.				
		Supply of Medicines - - -	500	1,000	1,000	552
		Clothing to Peons - - -	...	...	161	199
		Purchase of Stores, Coals, &c. - -	1,150	1,150	1,150	1,079
		Petty Construction - - -	400	650	...	...
		Purchase of Books - - -				
		Petty Repairs - - - -	...	...	...	624
		Total Supplies and Services -	2,050	2, 0	2,311	2,454
		Contingencies.				
		Rents - - - -	2,940		3,000	2,990
		Postage Charges - - -	2,228		2,240	2,290
		Telegram Charges - - -	132		155	32
		Purchase of Furniture - - -	30		30	36
		Repairs of Furniture - - -	90		89	26
		Carriage of Tents and Records - -	1,240		1,240	543
		Water-supply - - -	...		...	48
		Stationery and other Petty Supplies -	751		572	859
		Peons' Uniforms and Belts - -	191		...	300
		Office Expenses and Miscellaneous - -	...		175	15
		Total Contingencies -	7,602	7,602	7,501	7,139
			1,87,565		1,73,949	
		Add—For rounding -	435		51	
		TOTAL SANITATION AND VACCINATION, PROVINCIAL -	1,88,000	1,74,000	1,74,000	1,63,093
		SANITATION AND VACCINATION, LOCAL.				
		Establishment - - -	82,710	80,000	80,620	78,685
		Travelling Allowances - - -	4,000	3,000	4,000	3,231
		Supplies and Services - - -	...	...	...	3
		Contingencies - - - -	8,290	8,000	9,380	7,387
		TOTAL SANITATION AND VACCINATION, LOCAL -	95,000	91,000	94,000	89,306
		Total Sanitation and Vaccination -	2,83,000	2,65,000	2,68,000	2,52,398

(a) Expenditure controlled by the Surgeon-General with the Government of Bombay for Presidency Proper and by the Deputy Surgeon-General, Sindh, for Sindh.

24.—MEDICAL—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Grants for Medical Purposes.	Rs.	Rs.	Rs.	Rs.
		GRANTS FOR MEDICAL PURPOSES, PROVINCIAL.				
		Cost of Medical Stores - - -	1,000	500	1,000	351
		Expenses during the prevalence of Epidemics -	1,000	1,500	1,000	1,540
		TOTAL GRANTS FOR MEDICAL PURPOSES, PROVINCIAL -	2,000	2,000	2,000	1,891
		GRANTS FOR MEDICAL PURPOSES, LOCAL.				
		Cost of Medicines - - - -	480	1,000	700	749
		Expenses during Epidemics - - -	1,520	600	300	375
		Other items - - - - -	...	400	...	248
		TOTAL GRANTS FOR MEDICAL PURPOSES, LOCAL -	2,000	2,000	1,000	1,372
		Total Grants for Medical Purposes -	4,000	4,000	3,000	3,263
		Medical School and College.				
		GRANT MEDICAL COLLEGE.				
1	1	Principal and Professor (1,600) -	19,200	18,800	19,200	1,01,983
2	2	Professors (1,250) - - -	30,000	82,900	32,400	
1	3	Do. (1,050) - - -	37,800		15,000	
3	—	Do. (850) - - -	...		30,600	
—	1	Do. (700) - - -	8,400		...	
2	1	Do. (200) - - -	2,400		4,800	
—	1	Do. (500) - - -	6,000		...	
1	1	Demonstrator (350) - -	4,200	3,700	4,200	4,410
—	4	Minor Professors (200) - -	9,600	...	...	...
		Total Salaries -	1,17,600	1,05,400	1,06,200	1,06,393
		Establishment.				
—	1	Tutor in Surgery - - -	1,080	...	...	...
6	6	Teachers - - -	4,920	4,920	4,920	4,850
4	4	Clerks and Assistants - -	2,220	2,240	2,220	2,283
9	9	Servants - - -	1,080	1,080	1,080	1,080
		Extra Establishment - -	60	60	60	761
		Total Establishment -	9,360	8,300	8,280	8,974
		Allowances.				
		House-rent Allowance - - -	7,500	6,000	7,500	7,086
		Scholarships, Stipends and Exhibition Allwce. -	2,580	2,200	2,580	2,270
		Travelling Allowance - - -	...	100	...	...
		Total Allowances -	10,080	8,300	10,080	9,356
		Supplies and Services.				
		Petty Repairs - - -	441	1,899	...	441
		Furniture and Apparatus - -	500		1,000	815
		Purchase of Chemicals and Instruments -	...		500	898
		Library Charges - - -	...		50	204
		Books - - - -	...		...	272
		Freight on Europe Stores . -	4,041	4,660	5,170	1,323
		Country Medicines - - -	958	...	...	...
		Total Supplies and Services -	5 940	6,559	6,720	3,953
		Contingencies.				
		Stationery and other Petty Supplies -	2,266		...	2,474
		Purchase of Furniture - - -	755		...	...
		Repairs of Furniture - - -	415		...	415
		Postage Charges - - -	40		40	20
		Lighting Charges - - -	465		...	466
		Office Expenses and Miscellaneous - -	...		4,750	...
		Total Contingencies -	3,941	3,941	4,790	3,375
			1,46,921		1,36,070	
		Add or Deduct—For rounding -	79		70	
		TOTAL GRANT MEDICAL COLLEGE -	1,47,000	1,32,500	1,36,000	1,32,051
		MEDICAL SCHOOLS.				
		Salaries.				
3	3	Superintendents (Allowances) (150) (*a*) -	5,400	5,400	5,400	5,322
1	7	Teacher - -	20,640	18,600	18,600	18,588
6		Assist. Teachers - -				
		Surgeons - -				
		Total Salaries -	26,040	24,000	24,000	23,910
		Establishment.				
22	43	Medical pupils - - -	5,924	4,052	4,464	3,759
4	7	Servants - - -	648	648	648	648
		Total Establishment -	6,572	4,700	5,112	4,407
		Carried over .	32,612	28,700	29,112	28,317
			1,47,000	1,32,500	1,36,000	1,32,051

(*a*) Drawn by Civil Surgeons of Poona, Hyderabad (Sindh), and Ahmedabad.

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Medical School and College—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	1,47,000	1,32,500	1,36,000	1,32,051
MEDICAL SCHOOLS—Brought forward	32,612	28,700	29,112	28,317
Allowances.				
Travelling Allowance	...	100	...	77
Supplies and Services.				
Supply of Chemicals and Instruments	100		585	71
Clothing to Native Medical Pupils	68		300	1
Prizes	...		...	...
Value and Freight on Europe Stores	1,000		763	519
Total Supplies and Services	1,168	1,235	1,648	591
Contingencies.				
Stationery and other Petty Supplies	550	...	...	364
Rents	900	900	900	825
Postage Charges	15		15	16
Water-supply	...	565	...	97
Office Expenses and Miscellaneous	...		550	15
Total Contingencies	1,465	1,465	1,465	1,317
	35,245		32,225	
Deduct—Probable Savings	*1,245*		*1,225*	
TOTAL MEDICAL SCHOOLS	34,000	31,500	31,000	30,302
	1,81,000	1,64,000	1,67,000	1,62,353
PAYMENTS TO OFFICERS OF OTHER PROVINCES	...	...	...	460
Total Medical School and College	1,81,000	1,64,000	1,67,000	1,62,813
Lunatic Asylum.				
Salaries.				
1 / 1 Superintendent (850)	10,200	18,000	10,200	20,774
5 / 5 Superintendents (allowances 2—150, 2—250 and 1—100)	10,800		11,400	
1 / 1 Apothecary	2,760	2,760	2,760	2,760
5 / 5 Hospital Assistants	3,300	3,440	3,900	3,000
Allowance to Hospital Assistant	720	...	...	...
Total Salaries	27,780	24,200	28,260	26,534
Establishment.				
1 / 1 Compounder and Dresser	216	216	216	216
2 / 2 Clerks	720	480	720	480
81 / 79 Servants and Guards	10,722	17,884	9,584	17,310
79 / 79 Warders	7,390		8,880	747
1 / 1 Matron	540	540	540	540
3 / 3 Overseers and Stewards	2,280	2,280	2,280	2,280
Total Establishment	21,868	21,400	22,220	21,573
Allowances.				
House-rent Allowance	1,200	400	1,200	1,200
Grain Compensation Allowance	...	...	...	3
Total Allowances	1,200	400	1,200	1,203
Supplies and Services.				
Petty Repairs	...	...	...	29
Diet of Patients	52,295	48,295	60,795	45,738
Clothing	2,500	2,700	500	2,678
Medicines and Instruments	1,478	1,500	1,526	1,763
Purchase of Materials and Stock	...	1,000	1,000	1,032
Purchase of Books	...	...	...	74
Country Medicines	...	105	...	44
Total Supplies and Services	56,273	53,600	63 821	51,358
Contingencies.				
Rates and Taxes	...	200	...	5
Telegram Charges	20	220	20	11
Postage Charges	50		50	47
Peons' Uniforms and Belts	150		159	440
Repairs of Furniture	...		...	10
Water-supply	1,240	464	2,040	874
Petty Supply	6,816	6,816	6,395	4,971
Lighting Charges	...	700		674
Miscellaneous Office Expenses	1,200			65
Total Contingencies	9,476	8,400	8,655	7,097
	1,16,597		1,24,156	
Deduct—Probable Savings	*597*		*3,156*	
Total Lunatic Asylum	1,16,000	1,08,000	1,21,000	1,07,765

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Lock-Hospitals.	Rs.	Rs.	Rs.	Rs.
Salaries.				
Chief Medical Officer - - -	...	...	...	3,790
Establishment.				
Clerks - - - - -	...	...	...	610
Matron - - - - -	...	...	...	211
Servants - - - - -	...	...	..	671
Total Establishment -	...	...	...	1,492
Allowances.				
Travelling Allowance - - -	...	...	...	5
Supplies and Services.				
Dieting Charges - - - -	...	...	...	1,068
Petty Repairs - - - -	...	...	...	28
Total Supplies and Services -	...	...	...	1,096
Contingencies.				
Rents - - - - -	...	...	...	2,130
Rates and Taxes - - - -	...	...	...	264
Postage Charges - - - -	...	...	...	1
Repairs of Furniture - - -	...	...	...	20
Stationery and other Petty Supplies - -	...	...	...	109
Peons' Uniforms and Belts - - -	...	...	...	92
Miscellaneous Office Expenses - - -	...	...	...	2
Total Contingencies -	...	...	...	2,618
TOTAL -	...	...	...	9,001
KAMATIPURA LOCK DISPENSARY.				
Salaries.				
Medical Officers - - - -	...	800	2,400	1,471
Establishment.				
Compounders - - - -	...	200	240	140
Servants - - - - -	...		336	195
Total Establishment -	...	200	576	335
Supplies and Services.				
Supply of Medicines and Instruments - -	...	...	...	201
Contingencies.				
Purchase of Furnitures - - -	...	100	50	15
Rents - - - - -	...		720	420
Miscellaneous Office Expenses - - -	...		100	6
Total Contingencies -	...	100	870	441
TOTAL KAMATIPURA LOCK DISPENSARY -	...	1,100	3,846	2,448
VOLUNTARY VENEREAL HOSPITAL.				
Salaries.				
Medical Officers - - - -	...	...	...	700
Establishment.				
Compounders, Dressers and Apprentices - -	...	...	...	76
Servants - - - - -	...	...	...	241
Total Establishment -	...	...	...	317
Supplies and Services.				
Petty Repairs - - - -	...	...	...	1
Dieting Charges - - - -	...	...	...	26
Total Supplies and Services -	...	...	...	27
Contingencies.				
Rents - - - - -	...			525
Rates and Taxes - - - -	...			83
Postage Charges - - - -	...			5
Petty Supplies - - - -	...			34
Total Contingencies -	...	900	1,000	647
TOTAL VOLUNTARY VENEREAL HOSPITAL -	...	900	1,000	1,691
			4,846	
Add—For rounding .			154	
Total Lock-Hospitals .	...	2,000	5,000	13,140

24.—MEDICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Chemical Examiner.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Chemical Examiner (1,250) - -	15,000		15,000	15,301
1	1	Assistant to ditto (300) - -	3,600		3,600	3,899
		Total Salaries -	18,600	11,600	18,600	19,200
		Establishment.				
2	2	Clerks and Assistants - -	900	900	900	900
1	1	Servant - - -	120	120	120	120
		Total Establishment -	1,020	1,020	1,020	1,020
		Allowances.				
		House-rent Allowance - - -	1,500	150	1,500	1,500
		Travelling Allowance to Officers - -	...	50	...	38
		Total Allowances -	1,500	200	1,500	1,538
		Supplies and Services.				
		Chemicals and Instruments - -	375		375	317
		Value of, and Freight on, Europe Stores -	3 000		3,230	203
		Total Supplies and Services -	3,375	3,670	3,605	520
		Contingencies.				
		Stationery and other Petty Supplies -	450			334
		Telegram Charges - - -	...		...	9
		Postage Charges - - -	60		60	70
		Purchase of Furniture - - -	...		...	...
		Repairs of Furniture - - -	...		...	...
		Miscellaneous Contingencies - -	...		450	4
		Total Contingencies -	510	510	510	417
		Payments to Officers of other Provinces -	...	...	...	127
		Deduct—Probable Savings -	25,005 *5*		25,235 *235*	
		Total Chemical Examiner -	25,000	17,000	25,000	22,822

25.—POLITICAL.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Political Agents - - - - -	2,19,000	2,05,000	2,30,000	2,23,871
Entertainment of Envoys and Chiefs - -	17,000	18,000	15,000	19,221
Durbar Presents and Allowances to Vakils, &c. -	36,000	28,000	35,000	35,899
Refugees and State Prisoners - -	55,000	50,000	69,000	57,054
Expenditure against the Revenues of Berbera and Bulhar - - - -	1,01,000	90,000	1,09,000	78,626
Expenditure against the Revenues of Zaila -	48,000	38,000	59,000	33,080
Miscellaneous - - - -	1,000	1,000	...	2,366
Total Imperial -	4,77,000	4,30,000	5,17,000	4,50,117
Provincial.				
Political Agents - - - -	3,73,000	3,54,000	3,63,000	3,57,436
Entertainment of Envoys and Chiefs - -	3,000	2,000	3,000	550
Durbar Presents and Allowances to Vakils, &c. -	11,000	4,000	11,000	4,321
Miscellaneous - - - -	12,000	3,000	12,000	3,927
Total Provincial -	3,99,000	3,63,000	3,89,000	3,66,234
TOTAL -	8,76,000	7,93,000	9,06,000	8,16,351

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Political Agents. (a)				
		POLITICAL AGENTS, IMPERIAL.				
		ADEN.				
		Salaries.				
1	1	Political Resident (Civil Pay 1,628) -	19,536		21,600	22,653
1	1	Assistant do. (1,200) - -	14,400		18,000	
1	1	Do. do. (700+P.A. 50)	9,000		10,200	
1	1	Do. do. (600 + P.A. 100)	8,400			
1	1	Do. do. (600 + L.A. 50)	7,800		21,600	37,010
1	1	Do. do. (600) - -	7,200			
1	1	Do. do. (500, P.A. 50	6,600		...	
		and L.A. 100) -	1,200		10,200	
1	1	Native Assistant and Interpreter (200) -	2,400		2,400	2,400
1	1	Surgeon (550) - -	6,600		12,600	6,402
1	1	Registrar and Clerk of Court (300) -	3,600		3,600	
		Judge of the Small Cause Court (Allowances 50) - - -	600		600	4,342
1	1	Aide-de-Camp to the Resident, Staff Allowance - - -	3,000		3,000	...
			90,336		1,03,800	
		Deduct—Amount chargeable to Berbera and Bulhar, Zaila, &c., Revenues -	*16,200*		*17,400*	
		Total Salaries -	74,136	73,000	86,400	72,807
		Establishment.				
		Residency Establishment.				
9	9	Clerks - - - -	10,872		10,848	10,943
18	18	Servants - - -	3,186		3,186	3,136
6	6	Boatmen - - -	1,140		1,140	1,136
		Salt Establishment.				
1	1	Muccadum - - -	120		120	...
		Law and Justice Establishment.				
11	11	Clerks - - - -	5,580		5,580	
2	2	Bailiffs - - - -	360		360	7,969
10	10	Servants - - -	1,452		1,452	
1	1	Kazi (arbitrator) - - -	600		600	
		School Establishment.				
3	3	Masters - - - -	2,880		2,880	3,169
1	1	Servant - - - -	120		120	
		Medical Establishment.				
3	3	Hospital Assistants - -	1,680		1,560	2,878
12	12	Servants - - -	1,560		1,560	
			29,550		29,406	
		Deduct—Portion of Pay of Hospital Assistant paid by the Military Department -	*240*		*240*	
		Total Establishment -	29,310	29,000	29,166	29,231
		Allowances.				
		Sumptuary Allowance to Resident - -	6,000	6,000	6,000	8,942
		Travelling Allowance to Officers - -	3,500	3,500	3,500	3,068
		Ditto to Establishment -	700	500	500	1,033
		Total Allowances -	10,200	10,000	10,000	13,043
		Supplies and Services.				
		Purchase of Tents - - -	...		...	...
		Hospital Charges - - -	5,850		5,850	4,145
		Diet and Road Money to Witnesses and Prisoners	200		200	186
		Petty Repairs - - -	...		...	69
		Total Supplies and Services -	6,050	5,500	6,050	4,400
		Contingencies.				
		Perim Postal Camel Dâk - -	540	...	...	...
		Rents - - - -	600	600	600	600
		Postage Charges - - -	1,300	1,200	1,300	1,213
		Telegram Charges - - -	9,954	6,150	12,034	9,830
		Peons' Uniforms and Belts - -	100	20	32	100
		Hot-weather Establishment - -	174	200	174	187
		Water-supply - - -	...	600	600	645
		Stationery and other Petty Supplies -	4,176	4,200	4,044	4,052
		Purchase of Furniture - - -	...	30	...	...
		Miscellaneous Office Expenses - -	...	1,500	...	508
		Total Contingencies -	16,844	14,500	18,784	17,135
			1,36,540			
		Add—For rounding -	460			
		TOTAL ADEN -	1,37,000	1,32,000	1,50,400	1,36,616
		Carried over -	1,37,000	1,32,000	1,50,400	1,36,616

(a) Expenditure under the control of the respective Political Agents.

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Political Agents—*continued.*				
		POLITICAL AGENTS, IMPERIAL—*continued.*				
		Brought forward -	1,37,000	1,32,000	1,50,400	1,36,616
		BARODA.				
		Salaries.				
1	1	Agent to Governor General (2,500) -	30,000	26,040	30,000	38,311
1	1	Assistant ditto (800) -	9,600	16,640	9,600	15,465
1	1	Ditto ditto (827-14) in charge Amroli Mahal - -	9,934		9,934	
1	1	Surgeon (allowance 100) - -	1,200	1,200	1,200	994
1	1	Cantonment Magistrate (allowance 200)	2,400	2,400	2,400	2,787
		Total Salaries -	53,134	46,280	53,134	57,557
		Establishment.				
		Residency Establishment.				
13	13	Clerks - - - -	13,860	14,000	13,860	14,034
21	21	Servants - - -	2,184	2,100	2,184	2,182
		Temporary Establishment - -	1,000	...	1,000	...
		Law and Justice Establishment.				
3	3	Clerks - - -	984	1,200	984	1,320
4	4	Servants - - -	336		336	
1	1	School Establishment - -	1,800	1,800	1,800	1,800
		Medical Establishment.				
1	1	Hospital Assistant - -	420	1,900	420	472
		Temporary establishment - -	250		250	
		Total Establishment -	20,834	21,000	20,834	19,808
		Allowances.				
		Travelling Allowance to Officers - -	1,000	1,000	1,000	2,767
		Ditto to Establishment -	200	200	200	108
		Grain Compensation Allowance - -	...	...	...	7
		Total Allowances -	1,200	1,200	1,200	2,882
		Supplies and Services.				
		Erection of Iron Racks - - -	870		...	...
		Petty Repairs - - -	400		417	2
		Diet and Road Money to Witnesses -	60		60	17
		Purchase of Books - - -	50		...	24
		Hospital Charges - - -	25		25	187
		Total Supplies and Services -	1,405	100	502	230
		Contingencies.				
		Purchase of Furniture - - -	...		...	2,410
		Rents - - - -	...		...	191
		Rates and Taxes - - -	300		...	...
		Postage Charges - - -	650		600	714
		Telegram Charges - - -	700		750	809
		Repairs of Furniture - - -	100		...	170
		Carriage of Tents and Records - -	1,200		1,200	...
		Hot-weather Establishment - -	360		360	344
		Peons' Uniforms and Belts - -	125		130	129
		Repairs of Tents - - -	100		...	224
		Stationery and other Petty Supplies -	1,695		1,890	1,628
		Miscellaneous - - -	...		...	159
		Total Contingencies -	5,230	4,420	4,930	6,778
			81,803		80,600	
		Lump Alterations -	197		*1,000*	
		TOTAL BARODA -	82,000	73 000	79,600	87,255
		TOTAL POLITICAL AGENTS, IMPERIAL -	2,19,000	2,05,000	2,30,000	2,23,871
		POLITICAL AGENTS, PROVINCIAL.				
		KATHIAWAR.				
		Salaries.				
1	1	Political Agent (2,500) - -	28,800		30,000	29,555
5	5	Assistant ditto (1,400)[4] (1,200) (800) (700) (600) - - -	55,728		55,728	52,867
4	4	Deputy Assistant (350) (*a*)(300) (200) (180) - - -	12,360		12,360	12,010
1	1	Surgeon (950) - - -	11,400		9,000	9,555
		Total Salaries -	1,08,288	96,000	1,07,088	1,03,987
		Carried over -	1,08,288	96,000	1,07,088	1,03,987

(*a*) Draws an allowance of Rs. 50 for administrative charge of Jail.

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Political Agents—*contd.*				
		POLITICAL AGENTS, PROVINCIAL—*continued.*				
		KATHIAWAR—Brought forward -	1,08,288	96,000	1,07,088	1,03,987
		Establishment.				
		Agency Establishment.				
40	40	Clerks - - -	22,200	23,200	22,200	22,038
43	43	Servants - - -	4,410	4,500	4,410	4,565
7	7	Saluting Battery Establishment -	648	648	648	634
		Law and Justice Establishment.				
3	3	Clerks - - -	2,160		2,160	2,080
		Medical Establishment.				
8	8	Hospital Assistants and Medical Pupils -	3,408	5,652	3,276	4,962
4	4	Compounders - - -	540		540	
1	1	Clerk - - -	300		300	
13	13	Servants - - -	1,476		1,476	
		Total Establishment -	35,142	34,000	35,010	34,279
		Allowances.				
		Travelling Allowance to Officers - -	10,000		9,900	8,763
		Ditto to Establishment -	3,300		3,500	3,228
		Clothing Allowance - - -	24		24	24
		Grain Compensation Allowance - -	140		140	265
		Total Allowances -	13,464	12,900	13,564	12,280
		Supplies and Services.				
		Hospital Charges - - -	3,005	3,000	4,593	4,256
		Diet and Road Money - - -	2,190	1,690	1,900	1,545
		Remittance of Treasure - - -	7	1,810	...	134
		Purchase of Furniture for the Reception-room of the Agency - - -	...		1,147	578
		Purchase of Tents - - -	8,000		...	...
		Freight and other Charges - -	...	...	...	214
		Total Supplies and Services -	13,202	6,500	7,640	6,727
		Contingencies.				
		Postage Charges - - -	3,400	3,400	3,400	3,594
		Telegram Charges - - -	650	650	650	528
		Peons' Uniforms and Belts - -	100	...	100	90
		Carriage of Tents and Records - -	...	100	...	1,726
		Hot-weather Establishment - -	...	...	6,320	201
		Repairs of Furniture - - -	...	...		29
		Stationery and other Petty Supplies -	6,320	6,450		3,394
		Miscellaneous Office Expenses - -	...	...		31
		Total Contingencies -	10,470	10,600	10,470	9,593
			1,80,566	1,60,000	1,73,772	1,66,866
		Deduct—Probable Savings - - -	566	...	1,772	...
		" One-fourth share of the Kathiawar Institution Fee Fund - -	4,000	4,000	7,000	5,187
		TOTAL -	1,76,000	1,56,000	1,65,000	1,61,679
		FOREIGN SERVICE OF THE 3RD KIND.				
		Salaries - - - -	3,600			
		Establishment.				
		Clerks - - - -	25,082			
		Servants - - - -				
		TOTAL -	28,682			
		Deduct—Amount of Contribution -	32,569			
		TOTAL FOREIGN SERVICE OF THE 3RD KIND -	3,887	1,000	...	...
			1,72,113			
		Deduct—For rounding -	113			
		TOTAL KATHIAWAR -	1,72,000	1,55,000	...	...
		Carried over -	1,72,000	1,55,000	1,65,000	1,61,679

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Political Agents—*continued.*				
		POLITICAL AGENTS, PROVINCIAL—*continued.*				
		Brought forward -	1,72,000	1,55,000	1,65,000	1,61,679
		KATCH.				
		Salaries.				
1	1	Political Agent (1,400) - -	16,800	19,540	16,800	17,282
		Establishment.				
		Agency Establishment.				
8	8	Clerks - - - -	6,900	6,790	6,900	7,162
13	13	Servants - - -	1,236	1,250	1,236	1,639
		Medical Establishment.				
1	1	Hospital Assistant -	600	590	420	420
		Total Establishment -	8,736	8,630	8,556	9,221
		Allowances.				
		Travelling Allowance to Officers - -	1,200	1,200	1,200	1,487
		Ditto to Establishment -	284	150	350	74
		Grain Compensation Allowance - -	...	...	...	5
		Total Allowances -	1,484	1,350	1,550	1,566
		Supplies and Services.				
		Hospital Charges - - -	40	80	40	223
		Contingencies.				
		Postage Charges - - -	140		114	139
		Telegram Charges - - -	40		30	38
		Peons' Uniforms and Belts - -	...		8	44
		Carriage of Tents and Records - -	100		100	88
		Purchase of Furniture - - -	50		...	6
		Repairs of Furniture - - -	50		...	40
		Stationery and other Petty Supplies -	360		488	360
		Miscellaneous Office Expenses - -	...		...	174
		Total Contingencies -	740	400	740	889
			27,800		27,686	
		Add—For rounding -	200		314	
		TOTAL KATCH -	28,000	30,000	28,000	29,181
		THAR AND PARKAR.				
		Salaries.				
1	1	Deputy Commissioner (1,500) -	18,000	19,750	18,000	18,284
		Establishment.				
9	9	Clerks - - - -	4,896	5,690	4,896	4,771
7	7	Servants - - -	780		780	780
		Total Establishment -	5,676	5,690	5,676	5,551
		Allowances.				
		Travelling and Tentage Allowances to Officers	2,460	4,400	2,600	2,535
		Travelling Allowance to Establishment -	2,000		2,000	1,879
		Total Allowances -	4,460	4,400	4,600	4,414
		Supplies and Services.				
		Purchase of Carpets - - -	...	...	...	25
		Purchase of Tents - - -	...	...	...	1,000
		Total Supplies and Services -	...	...	...	1,025
		Contingencies.				
		Rents - - - -	240		240	240
		Postage Charges - - -	650		650	630
		Telegram Charges - - -	30		30	83
		Carriage of Tents and Records - -	710		710	728
		Hot-weather Establishment - -	160		160	129
		Purchase of Furniture - - -	60		60	...
		Repairs of Furniture - - -	160		160	...
		Stationery and other Petty Supplies -	280		280	348
		Peons' Uniforms and Belts - -	20		20	13
		Total Contingencies -	2,310	2,160	2,310	2,171
			30,446		30,586	
		Add—For rounding -	554		414	
		THAR AND PARKAR -	31,000	32,000	31,000	31,445
		Carried over -	2,31,000	2,17,000	2,24,000	2,22,305

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Political Agents—*continued.*	Rs.	Rs.	Rs.	Rs.
		POLITICAL AGENTS, PROVINCIAL—*continued.*				
		Brought forward -	2,31,000	2,17,000	2,24,000	2,22,305
		MAHIKANTHA AND PALANPUR				
		Salaries.				
1	1	Political Agent, Mahikantha (1,400)	16,800	18,000	16,800	16,580
1	1	Assistant do. (550)	6,600	6,600	6,600	(a) 10,668
1	1	Political Superintendent, Palanpur (1,500)	18,000	19,700	18,000	11,306
1	1	Assistant Political Superintendent (400)	4,800	4,910	4,800	..
1	1	Assistant Surgeon (300)	3,600	6,000	3,600	6,165
1	1	Ditto (200)	2,400		2,400	
		Deduct—Amount paid by the Palanpur State - - -	52,200 *6,000*		52 200 *6,000*	
		Total Salaries -	46,200	46,210	46,200	44,719
		Establishment.				
		Agency Establishment.				
20	20	Clerks - - - -	21,630	18,210	13,230	14,366
26	26	Servants - - -	2,382	2,540	2,382	2,409
2	2	Law and Justice Establishment -	1,320	1,320	1,320	670
		Medical Establishment.				
1	1	Native Medical Pupil - -	96	230	96	228
2	2	Servants - - -	132		132	
		Total Establishment -	25,560	22,300	17,160	17,673
		Allowances.				
		Travelling Allowance to Officers - -	7,200		7,500	6,940
		Ditto to Establishment -	1,680		1,680	2,030
		Total Allowances -	8,880	9,240	9,180	8,970
		Supplies and Services.				
		Purchase of Tents and Carpets - -	...		...	15
		Hospital Charges - - -	141		141	40
		Secret Service Money - - -	...		...	10
		Diet and Road Money to Witnesses -	75		100	...
		Total Supplies and Services -	216	100	241	65
		Contingencies.				
		Repairs of Tent - - -	...		...	25
		Postage Charges - - -	1,800		1,800	1,517
		Telegram Charges - - -	85		85	52
		Peons' Uniforms and Belts - -	...		...	29
		Carriage of Tents and Records - -	900		900	725
		Hot-weather Establishment - -	210		210	191
		Stationery and other Petty Supplies -	1,150		1,150	1,069
		Expenditure for the Durbar Reception-rooms of the Agency Bungalow - - -	...	245	245	...
		Construction of Record Stands - -	1,352	...	...	...
		Miscellaneous Office Expenses - -	...		...	65
		Total Contingencies -	5,497	4,150	4,390	3,673
			86,353	82,000	77,171	
		FOREIGN SERVICE OF THE 3RD KIND				
		Deduct—Amount of Contribution, including Establishment - -	*9,800*	*8,000*	*171*	
			76,553			
		Add—For rounding -	447			
		TOTAL MAHIKANTHA AND PALANPUR -	77,000	74,000	77,000	75,100
		Carried over -	3,08,000	2,91,000	3,01,000	2,97,405

(a) Includes expenditure on account of Assistant Political Superintendent.

25.—POLITICAL—*continued.*

Numbers. 1889-90	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Political Agents—*continued.*	Rs.	Rs.	Rs.	Rs.
		POLITICAL AGENTS, PROVINCIAL—*continued.*				
		Brought forward -	3,08,000	2,91,000	3,01,000	2,97,405
		SOUTHERN MAHRATTA COUNTRY.				
		Salaries.				
1	1	Political Agent (allowance 200) -	2,400	2,730	2,400	3,150
1	1	Assistant Agent (800) -	9,600	10,800	9,600	8,000
		Total Salaries -	12,000	13,530	12,000	11,150
		Establishment.				
18	18	Clerks - - - -	6,300		6,300	6,267
17	17	Servants - - -	1,044		1,044	1,062
		Total Establishment -	7,344	7,360	7,344	7,329
		Allowances.				
		Travelling Allowance to Officers -	1,800		1,800	2,469
		Ditto to Establishment-	1,640		1,640	1,586
		Total Allowances -	3,440	3,320	3,440	4,055
		Supplies and Services.				
		Purchase of Tents - - -	...	1,200	1,200	...
		Contingencies.				
		Rent - - - -	100	100	100	100
		Postage Charges - - -	800	1,012	800	865
		Telegram Charges - - -	170	97	170	146
		Carriage of Tents and Records - -	1,360	719	936	826
		Stationery and other Petty Supplies -	440	662	440	657
		Peons' Uniforms and Belts - -	...	...	70	...
		Total Contingencies -	2,870	2,590	2,516	2,594
			25,654			
		Add—For rounding -	346			
		TOTAL SOUTHERN MAHRATTA COUNTRY	26,000	28,000	26,500	25,128
		MINOR AGENCIES.				
		Salaries.				
1	1	Agent for Sirdars, Poona - -	2,304	360	304	1,854
1	1	Western Bhil Agent (allowance 100)	1,200	1,090	1,200	1,216
—	—	Assistant Political Agent, Dangs and Surgona (100) - - -	...	...	...	127
		British Consul for Portuguese India (Goa)	2,400	2,400	2,400	1,987
		Total Salaries -	5,904	3,850	3,904	5,184
		Establishment.				
		Establishment of Agent for Sirdars at Poona.				
6	6	Clerks - - - -	2,040	2,340	2,040	2,760
5	5	Servants - - -	516	516	516	516
		Collector and Political Agent, Poona.				
1	1	Clerk - - - -	720	1,190	720	...
		Satara Agency Establishment.				
1	1	Clerk - - - -	720		720	720
		Bijapur Agency.				
1	1	Clerk - - - -	480	480	480	480
1	1	Servant - - -	96	96	96	19
		Khandesh Bhil Agency Establishment.				
15	15	Clerks - - - -	4,020	4,200	4,020	3,968
2	2	Servants - - -	240		192	200
		Surat Agency Establishment.				
1	1	Clerk - - - -	600	600	600	600
		Mir's Garden Establishment, Karachi.				
4	4	Servants - - -	468	468	468	468
		Establishment of the British Delegate, Portuguese Treaty.				
2	2	Clerks - - -	3,600	2,200	3,600	2,200
		Rewakantha Establishment.				
		Daftardar - - - -	1,800	1,800	...	...
		Clerk - - - -	1,320	1,320	...	...
		Total Establishment -	16,620	15,210	13,452	11,931
		Carried over -	22,524	19,060	17,356	17,115
			3,34,000	3,19,000	3,27,500	3,22,5[illegible]

25.—POLITICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Political Agents—*continued.*	Rs.	Rs.	Rs.	Rs.
POLITICAL AGENTS, PROVINCIAL—*continued.*				
Brought forward -	3,34,000	3,19,000	3,27,500	3,22,533
MINOR AGENCIES—Brought forward -	22,524	19,060	17,356	17,115
Allowances.				
House-rent Allowance, Assistant British Delegate - - - -	900	900	900	900
Satara Agency - - -	160	140	160	144
Poona - - - -	150	250	150	1,099
Khandesh - - - -	1,100	950	1,250	1,151
Surat - - - -	100	110	100	109
British Delegate - - -	300	50	280	32
Bijapur - - - -	100	70	100	64
Ratnagiri - - - -	...	...	...	100
Rewakantha - - - -	300	300	...	...
Total Allowances -	3,110	2,770	2,940	3,599
Supplies and Services.				
Purchase of Furniture - - -	...	...	...	442
Mir's Garden Expenses - - -	...	670	660	510
Total Supplies and Services -	...	670	660	952
Contingencies.				
Rents - - - -	1,920	1,980	1,920	1,620
Rates and Taxes - - -	410		10	65
Postage Charges - - -	480	1,790	388	346
Telegram Charges - - -	160		140	8
Purchase of Furniture - - -	660	730	130	...
Repairs of Furniture - - -	20		10	21
Peons' Uniforms and Belts - -	50		...	...
Carriage of Tents and Records - -	265		229	196
Stationery and other Petty Supplies -	1,023	1,530	943	606
Miscellaneous Office Expenses -	160		140	241
Total Contingencies -	5,148	6,030	3,910	3,163
	30,782	28,530	24,866	24,829
FOREIGN SERVICE OF THE 3RD KIND.				
Salaries - - - -	5,400			
Establishment.				
Clerk - - - -	5,364			
Hospital Assistants - - -	1,020			
Servant - - - -	948			
	12,732			
Deduct—Amount of Contribution -	*14,831*	*1,530*		
TOTAL FOREIGN SERVICE OF THE 3RD KIND -	2,000	*1,530*	...	...
	28,683		24,866	
Add—for rounding -	317		134	
TOTAL MINOR AGENCIES -	29,000	27,000	25,000	24,829
PAYMENTS TO OFFICERS OF OTHER PROVINCES -	10,000	8,000	10,500	10,074
TOTAL POLITICAL AGENTS, PROVINCIAL -	3,73,000	3,54,000	3,63,000	3,57,436
Total Political Agents -	5,92,000	5,59,000	5,93,000	5,81,307
Durbar Presents and Allowances to Vakils, &c.				
DURBAR PRESENTS, &c., IMPERIAL.				
Durbar Presents and Charges.				
Aden - - - -	33,500	25,500	32,700	35,004
Carried over -	33,500	25,500	32,700	35,004

25.—POLITICAL—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Durbar Presents and Allowances to Vakils, &c.— *continued.*				
DURBAR PRESENTS, &c.—IMPERIAL—*continued.*				
Brought forward -	33,500	25,500	32,700	35,004
Toshakhana Contingencies.				
Aden - - - - -	36	...	36	
Commissioner in Sindh - - - -	...	...	...	
Bombay - - - -	...	...	...	
Persian Gulf - - - -	2,500	2,500	2,500	
Total Toshakhana Contingencies -	2,536	2,500	2,536	895
	36,036		35,236	
Deduct—For rounding -	*36*		*236*	
TOTAL DURBAR PRESENTS AND ALLOWANCES TO VAKILS, &c., IMPERIAL - - - -	36,000	28,000	35,000	35,899
DURBAR PRESENTS, &c., PROVINCIAL.				
Durbar Presents - - -	7,000	2,500	7,000	3,321
Toshakhana Contingencies.				
Commissioner in Sindh - -	1,000	1,500	1,000	1,000
Bombay - - - -	3,000		3,000	
TOTAL DURBAR PRESENTS AND ALLOWANCES TO VAKILS, &c., PROVINCIAL - - - -	11,000	4,000	11,000	4,321
Total Durbar Presents, &c. -	47,000	32,000	46,000	40,220
IMPERIAL.				
Refugees and State Prisoners.				
EX-KING THEEBAW.				
Salaries.				
1890-91: 1 — Police Officer in charge (250 & L. A. 100)	4,200	4,250	3,000	...
Establishment.				
1889-90: 2, 1890-91: 1 — Interpreter - - -	1,800	1,800	2,100	...
1889-90: 2, 1890-91: 3 — Clerks - - - -	1,200	1,170	1,200	...
1889-90: 4, 1890-91: 4 — Servants - - -	384	384	384	...
Household Establishment - -	9,500	8,500	9,513	...
Allowance to Civil Surgeon - -	1,200	1,200	1,200	...
Do. to Hospital Assistant -	120	120	120	...
Police Guards - - -	1,813	1,816	2,882	...
Total Establishment -	16,017	14,990	17,399	...
Special Charges.				
Special Allowance to ex-King Theebaw -	1,200	1,200	...	...
Allowances.				
House-rent Allowance to Officers - -	600		...	
Travelling Allowance - - -	520		520	...
Allowance to ex-King Theebaw - -	...		...	
	1,120	1,190	520	...
Supplies and Services.				
Household Charges - - -	20,771	15,187	29,300	...
Contingencies.				
Postage Charges - - -	200		200	...
Telegram Charges - - -	50		50	...
Rent - - - -	1,920		2,808	...
Miscellaneous Office Expenses - -	260		260	...
Total Contingencies -	2,430	3,623	3,318	...
CHARGES IN CONNECTION WITH THE KOWLIN PRINCE AND EX-QUEEN DOWAGER OF BURMA—				
Peons - - - -	576	550		...
Rents - - - -	480	480		...
TOTAL -	1,056	1,030	...	...
TOTAL EX-KING THEEBAW -	46,794	41,470	53,537	44,219
Carried over -	46,794	41,470	53,537	44,219

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Refugees and State Prisoners—*continued.*				
		Brought forward	46,794	41,470	53,537	44,219
		ALLOWANCE TO SHA GAZI WALI MUHAMMAD (7,200) AND SHIR ALI, NEPHEW OF THE SARTIFF (730)	7,930	7,930	7,200	...
		ALLOWANCES TO REFUGEE PRINCES	...	...	8,630	12,210
		OTHER CHARGES	600	600		625
			55,324		69,367	
		Deduct—For rounding	*324*		*367*	
		Total Refugees and State Prisoners	55,000	50,000	69,000	57,054
		Expenditure against the Revenues of Berbera and Bulhar.				
		POLITICAL.				
		Salaries.				
		Pay of Assistant Political Resident transferred from Political Agents—Aden	7,200		7,200	7,085
1	1	Deputy Assistant Political Agent (280)	3,360		3,240	3,230
		Total Salaries	10,560	10,380	10,440	10,315
		Establishment.				
		Residency Establishment.				
4	4	Clerks	4,320		4,080	2,860
1	1	Interpreter	480		480	342
2	2	Dragomans	1,500		1,500	1,500
3	3	Servants	504		504	689
61	61	Stipendiaries	15,000		15,000	10,800
2	2	Kazis	480		480	480
8	8	Custodians S. Coast	960		960	800
		Total Establishment	23,244	19,270	23,004	17,471
		Allowances.				
		Travelling Allowance to Officers	700		700	537
		Do. to Establishment	300		300	420
		Total Allowances	1,000	800	1,000	957
		Supplies and Services.				
		Conservancy Charges	...		...	1,180
		Durbar Presents	1,800		1,320	1,709
		Maintenance of Prisoners	1,200		1,200	...
		Total Supplies and Services	3,000	2,000	2,520	2,889
		Contingencies.				
		Purchase of Furniture	...	...		550
		Postage Charges	...	...		15
		Miscellaneous Office Expenses	1,200	1,200		5,294
		Total Contingencies	1,200	1,200	1,200	5,859
		TOTAL POLITICAL	39,004	33,650	38,164	37,491
		CONSERVANCY.				
		Sweepers	2,160		2,160	...
		Peons	696		696	...
		Purchase of Conservancy Carts	...		300	...
		Contingencies	600		600	...
		TOTAL CONSERVANCY	3,456	3,000	3,756	...
		CUSTOMS.				
		Establishment.				
3	3	Clerks	3,000		3,000	3,041
9	8	Servants	1,380		1,380	927
		Total Establishment	4,380	3,920	4,380	3,968
		Allowances.				
		Allowances	108	...	108	...
		Contingencies.				
		Contingent Charges	240	80	180	183
		TOTAL CUSTOMS	4,728	4,000	4,668	4,151
		Carried over	47,188	40,650	46,588	41,642

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Expenditure against the Revenues of Berbera and Bulhar—*continued*				
		Brought forward -	47,188	40,650	46,588	41,642
		POLICE.				
		Establishment.				
3	3	Jemadars - - -	1,260	1,260	1,260	1,235
10	10	Havildars - - -	2,179	10,900	1,596	1,498
61	61	Constables - - -	10,660		9,600	9,193
		Allowances (Clothing) -	72	4,840	...	...
		Supplies and Services (Clothing)	719		4,319	...
		Contingencies - -	760		832	6,492
		Maintenance of Criminal Prisoners - -	3,000	...	...	...
		TOTAL POLICE -	18,650	17,000	17,607	18,418
		PUBLIC AND WATER WORKS.				
		Establishment.				
6	6	Artificers, Turncocks, &c. - -	2,352	2,320	2,832	3,072
5	5	Servants - - -	720	720	720	
		Total Establishment -	3,072	3,040	3,552	3,072
		Supplies and Services -	...	...	100	1,988
		Contingencies - -	1,000	3,000	1,000	1,906
		Special Charges.				
		New Pier at Berbera - -			5,000	...
		Repairs to Buildings - -			3,000	...
		Repairs to Pier and Water Works -			1,000	...
		Boring Machine - - -			2,000	...
		Bulhar Jail - - -	23,000	16,000	2,000	...
		Arms House, Berbera - -			1,000	...
		Do. Bulhar - -			1,000	...
		Police Lines - - -			5,000	...
		Customs House, Bulhar - -			2,000	...
		TOTAL PUBLIC AND WATER WORKS -	27,072	22,040	26,652	6,966
		MEDICAL.				
		Salaries.				
1	1	Hospital Assistant (60) - -	720		720	...
		Establishment.				
3	3	Servants, &c. - - -	264		264	897
1	1	Vaccinator - - -	300		300	
		Total Establishment -	564		564	897
		Allowances.				
		Carriage Allowances to Hospital Assistants - - -	120		...	10
		Supplies and Services.				
		Supply of Medicine - -	600		700	159
		Dieting Patients and Employés -	...		...	93
		Petty Construction and Repairs -	...		...	...
		Total Supplies and Services -	600		700	252
		Contingencies.				
		Contingent Charges - -	150		150	188
		TOTAL MEDICAL -	2,154	1,600	2,134	1,347
		MARINE.				
		Establishment.				
1	1	Harbour Master - - -	600	600	600	
5	5	Light House Establishment - -	1,092	1,100	1,096	
8	8	Water Police - - -	1,476	980	1,472	
		Total Establishment -	3,168	2,680	3,168	1,697
		Subsidy for Steam Communication with Somali Coast - - - -	...	...	1,000	3,600
		Supplies and Services (Flag Staff) - -	80	1,320	880	...
		Contingent Charges - - -	752		...	216
		TOTAL MARINE -	4,000	4,000	5,048	5,513
		Carried over -	99,064	85,290	98,029	73,886

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Expenditure against the Revenues of Berbera and Bulhar—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	99,064	85,290	98,029	73,886
		EDUCATION.				
		School Master - - - -	480	...	480	...
		Contingencies - - - -	144	...	144	...
		TOTAL EDUCATION -	624	...	624	...
		MISCELLANEOUS.				
		Relief of Sufferers from Fire - -	...	...	...	3,108
		Refunds - - - -	180	4,710	180	1,632
		Miscellaneous and unforeseen Charges -	...		10,000	...
		Other Miscellaneous Charges - -	600		600	...
		TOTAL MISCELLANEOUS -	780	4,710	10,780	4,740
			1,00,468		1,09,433	
		Add or *deduct*—For rounding -	532		*433*	
		Total Expenditure against the Revenues of Berbera and Bulhar -	1,01,000	90,000	1,09,000	78,626
		IMPERIAL.				
		Expenditure against the Revenues of Zaila.				
		POLITICAL.				
		Salaries.				
1	1	Pay of Assistant Political Resident transferred from Political Agent, Aden -	9,000	7,500	10,200	9,596
		Establishment.				
1	1	Dragoman - - - -	480	480	480	480
—	—	Arabic Writer - - -	...	60	...	238
35	35	Akils (Stipendiaries) - -	8,400	5,520	8,400	5,500
2	2	Kazis (Religious Judge) - -	600	864	600	864
2	2	Boatmen - - - -	420	976	420	360
8	7	Peons and other Servants - -	636		756	528
		Total Establishment -	10,536	7,900	10,656	7,970
		Allowances - -	...	80	...	74
		Supplies and Services - -	2,400	1,380	2,725	222
		Conservancy Charges - -	...			...
		Durbar Presents - - -	...			1,336
		Contingencies - - -	1,800	2,140	2,120	2,010
		TOTAL POLITICAL -	23,736	19,000	25,701	21,208
		CUSTOMS.				
		Establishment.				
2	2	Clerks - - -	1,800	1,800	1,200	1,200
3	3	Servants - - -	564	500	564	564
		Total Establishment -	2,364	2,300	1,764	1,764
		Contingencies - -	240	200	240	416
		TOTAL CUSTOMS -	2,604	2,500	2,004	2,180
		POLICE.				
		Establishment.				
51	37	Jemadars, Havildars and Constables -	7,440	7,100	10,836	6,856
		Supplies and Services (Clothing)	495	1,400	430	...
		Contingencies - -	1,500		1,800	1,164
		TOTAL POLICE -	9,435	8,500	13,066	8,020
		PUBLIC AND WATER WORKS.				
		Repairs to Buildings - -	1,000	...	...	...
		Special Charges - - -	9,000	7,000	17,000	...
		Contingencies - -	...	...	...	1,000
		TOTAL PUBLIC AND WATER WORKS -	10,000	7,000	17,000	1,000
		Carried over -	45,775	37,000	57,771	32,408

25.—POLITICAL—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Expenditure against the Revenues of Zaila—*contd.*				
		Brought forward -	45,775	37,000	57,771	32,408
		MARINE.				
		Miscellaneous - - -	...	300	...	...
		MEDICAL.				
		Supplies and Services - -	500	...	...	...
		MISCELLANEOUS.				
		Establishment (for Custody of Arms).				
1	1	Custody Clerk - - -	240		240	248
1	1	Servant - - -	180		156	156
		Total Establishment -	420	400	396	404
		Contingencies - - - -	60	100	60	42
		TOTAL MISCELLANEOUS -	480	500	456	446
		REFUNDS - - - -	400	200	400	226
		CONSERVANCY.				
		Lamp-lighter and Slaughter House-keeper -	660			
		Contingencies - - - -	40			
		TOTAL CONSERVANCY -	700			
			47,855		58,627	
		Add—For rounding -	145		373	
		Total Expenditure against the Revenues of Zaila - - -	48,000	38,000	59,000	33,080
		Miscellaneous.				
		MISCELLANEOUS, IMPERIAL				
		Rewards for Intelligence - - -	1,000	1,000	...	18
		Demarcation of Boundaries between British Territory and Native States - - - -				
		Other Items - - - -	...	...	...	2,348
		TOTAL MISCELLANEOUS, IMPERIAL - -	1,000	1,000	...	2,366
		MISCELLANEOUS, PROVINCIAL				
		Demarcation of Boundaries, &c. - -	...		...	1,748
		Other Items - - - -	12,000		12,000	2,179
		TOTAL MISCELLANEOUS PROVINCIAL -	12,000	3,000	12,000	3,927
		Total Miscellaneus -	13,000	4,000	12,000	6,293

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Census - - - - -	70,000	...	...	20
Gazetteer and Statistical Memoirs - -	...	...	...	100
Preservation and Translation of Ancient Manuscripts - - - -	8,000	8,000	8,000	...
TOTAL IMPERIAL -	78,000	8,000	8,000	120
PROVINCIAL.				
Archæological Department - - -	...	...	...	826
Provincial Museums - - -	...	...	...	...
Public Observatories - - -	15,000	17,000	17,000	16,070
Donations to Scientific Societies - -	5,000	5,000	5,000	4,800
Experimental Cultivation - - -	28,000	23,000	25,000	37,242
Inspector of Factories - - -	1,000	1,000	1,000	1,281
Public Exhibitions and Fairs - - -	5,000	5,000	5,000	9,666
Veterinary Charges - - -	82,000	70,000	69,000	70,368
Botanical and other Public Gardens - -	9,000	9,000	9,000	10,089
Registration of Railway Traffic - -	12,000	10,000	9,000	8,450
Provincial Statistics - - -	5,000	5,000	5,000	4,437
Examinations - - - -	1,000	1,000	1,000	914
Miscellaneous - - - -	8,000	9,000	8,000	8,477
Refunds - - - - -	...	...	...	110
TOTAL PROVINCIAL -	1,71,000	1,55,000	1,54,000	1,72,730
Carried over -	2,49,000	1,63,000	1,62,000	1,72,850

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,49,000	1,63,000	1,62,000	1,72,850
Local.				
Provincial Museums - - -	1,000	1,000	1,000	1,600
Experimental Cultivation - - -	7,000	7,000	2,000	2,127
Public Exhibitions and Fairs - -	11,000	8,000	10,000	8,441
Veterinary Charges - - -	24,000	20,000	24,000	17,222
Botanical and other Public Gardens - -	13,000	13,000	13,000	13,753
Total Local -	56,000	49,000	50,000	43,143
TOTAL -	3,05,000	2,12,000	2,12,000	2,15,993

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Public Observatories.				
		Government Observatory, Bombay.				
		Salaries.				
1	1	Director (700) - - -	8,400	8,400	8,400	9,458
		Establishment.				
8	8	Clerks - - -	5,124	5,052	5,052	4,860
4	4	Servants - - -	384	384	384	384
		Total Establishment -	5,508	5,436	5,436	5,244
		Supplies and Services.				
		Purchase of Books - - -	195		190	150
		Value of, and freight on, Stores from England	240		1,590	303
		Petty Constructions and Repairs - -	70		70	...
		Supply of Medicines - - -	3		...	3
		Total Supplies and Services -	508	1,850	1,850	456
		Contingencies.				
		Postage Charges - - -	80		80	53
		Telegram Charges - - -	30		...	2
		Purchase of Furniture - - -	50		50	126
		Repairs of Furniture - - -	50		50	29
		Stationery and other Petty Supplies -	...		...	64
		Miscellaneous Office Expenses - -	745		700	638
		Total Contingencies -	955	1,314	880	912
			15,371		16,566	
		Add or *deduct*—For rounding -	*371*		434	
		Total Public Observatories -	15,000	17,000	17,000	16,070
		Donations to Scientific Societies.				
		Royal Asiatic Society - - -	3,600		3,600	3,600
		Sassoon's Mechanic Institute - -	300		300	300
		Geographical Society - - -	600		600	600
		Dyan Prasarak Mandali, Bombay - -	300		300	300
			4,800		4,800	
		Add—For rounding -	200		200	
		Total Donations to Scientific Societies -	5,000	5,000	5,000	4,800

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Experimental Cultivation.(a)				
		EXPERIMENTAL CULTIVATION, PROVINCIAL EXPERIMENTAL FARMS.				
		Salaries.				
2	2	Superintendents (375) - -	9,000	3,150	9,000	6,921
		Establishment.				
2	2	Assistant Superintendents - -	1,800		2,285	2,510
3	2	Clerks - - - -	540		960	939
6	3	Servants - - -	396		792	432
—	2	Farming Establishment - -	288		...	596
		Total Establishment -	3,024	4,100	4,037	4,477
		Allowances.				
		Horse Allowance - - -	300		720	317
		Travelling Allowance - - -	300		280	1,030
		Total Allowances -	600	1,300	1,000	1,347
		Supplies and Services.				
		Purchase of Books - - -	50		...	...
		Cinchona Plantation - - -	...		...	80
		Cultivation Charges - - -	11,500		14,883	17,280
		Purchase of Apparatus - - -	50		...	...
		Petty Construction - - -	...		...	6,750
		Total Supplies and Services -	11,600	13,450	14,883	24,110
		Contingencies.				
		Rent - - - -	122		...	122
		Postage Charges - - -	120		20	40
		Telegram Charges - - -	20		...	1
		Stationery and other Petty Supplies -	110		...	...
		Water-supply - - -	...		60	115
		Miscellaneous Office Expenses - -	...		...	3
		Total Contingencies -	372	400	80	281
			24,596		29,000	
		Lump Alterations - -	404		*11,000*	
		TOTAL EXPERIMENTAL FARMS -	25,000	22,400	18,000	37,136
		AGRICULTURAL EXPERIMENTS - - -	3,000	600	7,000	106
		TOTAL EXPERIMENTAL CULTIVATION, PROVINCIAL -	28,000	23,000	25,000	37,242
		EXPERIMENTAL CULTIVATION, LOCAL - -	7,000	7,000	2,000	2,127
		Total Experimental Cultivation -	35,000	30,000	27,000	39,369
		Inspector of Factories.				
		Establishment.				
—	—	Clerk - - - -	...		...	200
—	1	Servant - - - -	120		120	120
		Total Establishment -	120		120	320
		Allowances.				
		Conveyance Allowance at 35 per mensem -	...		420	...
		Travelling Allowance to Officers - -	600		...	905
		Total Allowances -	600		420	905
		Contingencies - - - -	80		80	56
			800		620	
		Add—For rounding -	200		380	
		Total Inspector of Factories -	1,000	1,000	1,000	1,281

(a) Expenditure controlled by the Director of Land Records and Agriculture.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Veterinary Charges.				
		VETERINARY COLLEGE AND SCHOOLS. (*a*)				
		PROVINCIAL.				
		VETERINARY COLLEGE, BOMBAY.				
		Salaries.				
1	1	Superintendent (900) - -	10,800		10,800	12,616
1	1	Assistant Superintendent (300) -	3,600		3,600	3,300
2	2	Lecturers - - -	3,000		5,400	4,166
		Total Salaries -	17,400	19,100	19,800	20,082
		Establishment.				
1	1	Instructor - - -	960		960	734
1	1	Clerk - - - -	480		480	480
8	8	Servants - - -	840		840	827
		Total Establishment -	2,280	2,240	2,280	2,041
		Allowances.				
		House-rent Allowance - - -	1,020		720	664
		Travelling Allowance - - -	400		400	565
		Examiner's Fees - - -	300		300	278
		Scholarships - - - -	900		900	900
		Fees payable to Veterinary Surgeons appointed under the Glanders and Farcy Act in Bombay	500		500	...
		Total Allowances -	3,120	2,860	2,820	2,407
		Special Charges.				
		Bacteriological Laboratory - -	2,000	...	...	...
		Supplies and Services.				
		Library Charges - - -	94		...	190
		Furniture and Apparatus - -	850		...	748
		Medicines, Chemicals and Instruments -	500		700	3
		Total Supplies and Services -	1,444	700	700	941
		Contingencies.				
		Peons' Uniforms and Belts - -	436		...	9
		Purchase of Books - - -	...		...	4
		Postage Charges - - -	50		50	62
		Telegram Charges - - -	20		14	7
		Water Supply - - -	...		...	14
		Miscellaneous Office Expenses - -	...		436	373
		Total Contingencies -	506	400	500	469
		Payments to Officers of other Provinces-	...	1,700	...	1,496
		TOTAL VETERINARY COLLEGE, BOMBAY -	26,750	27,000	26,100	27,436
		VETERINARY CLASS, POONA.				
		Establishment.				
1	1	Veterinary Lecturer, Allowance (120) (Surgeon) - - -	1,440		1,440	1,360
1	1	Superintendent - - -	912		816	776
1	—	Clerk - - - -	...		240	190
7	6	Servants - - -	540		660	403
		Total Establishment -	2 892		3,156	2,729
		Supplies and Services.				
		Supply of Medicines - -	240		240	91
		Contingencies.				
		Purchase of Furniture - -	5		125	274
		Miscelloneous Expenses - -	120		...	...
		TOTAL VETERINARY CLASS, POONA -	3,257	3,230	3,521	3,094
		PREVENTION OF CATTLE DISEASES.				
		Grant to Veterinary Hospitals and Dispensaries - - -	2,000	770	...	
			32,007		29,621	
		Deduct—For rounding -	7		*621*	
		TOTAL VETERINARY COLLEGE AND SCHOOL, PROVINCIAL - - -	32,000	31,000	29,000	30,530
		GOVERNMENT BULL AND STALLION CHARGES, PROVINCIAL. (*b*)				
		Salaries.				
1	1	Superintendent, Horse-breeding Operations (400) - - -	4,800	4,800	4,800	4,800
		Carried over -	4,800	4,800	4,800	4,800
			32,000	31,000	29,000	30,530

(*a*) Expenditure controlled by the Director of Public Instruction.
(*b*) Expenditure controlled by the Superintendent of Horse-breeding Operations.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Veterinary Charges—*continued.*				
		Brought forward -	32,000	31,000	29,000	30,530
		GOVERNMENT BULL AND STALLION CHARGES—Brought forward -	4,800	4,800	4,800	4,800
		Establishment.				
3	3	Clerks - - - -	2,160	2,100	1,920	1,935
1	1	Brander - - -	144	144	144	144
2	2	Servants - - -	168	168	168	168
4	4	Farriers . - - -	1,320	1,320	1,320	1,320
6	6	Inspectors - - -	1,860	1,300	1,860	1,727
		Total Establishment -	5,652	5,032	5,412	5,294
		Allowances.				
		Travelling Allowance to Superintendent -	2,000		2,000	1,858
		Ditto to Establishment -	1,838		1,860	1,497
		Total Allowances -	3,838	3,860	3,860	3,355
		Supplies and Services.				
		Carriage of Horses - - -	...		...	386
		Purchase of Stallions - - -	4,657		...	700
		Maintenance of and Stabling for Stallions, &c.	22,248		22,623	23,577
		Prizes for Colts and Fillies and rewards for improving breed of cattle - -	7,200		1,700	710
		Total Supplies and Services -	34,105	24,294	24,323	25,373
		Contingencies.				
		Peons' Uniforms and Belts - -	...		...	9
		Rents - - - -	240		240	237
		Postage Charges - - -	100		100	105
		Telegram Charges - - -	50		50	38
		Carriage of Tents and Records - -	...		} 1,215	386
		Stationery and other Petty Supplies -	...			
		Repairs of Furniture - - -	...		...	7
		Miscellaneous Office Expenses - -	1,215		...	234
		Total Contingencies -	1,605	1,014	1,605	1,016
		TOTAL GOVERNMENT BULL AND STALLION CHARGES, PROVINCIAL - - - -	50,000	39,000	40,000	39,838
		GOVERNMENT BULL AND STALLION CHARGES, LOCAL -	24,000	20,000	24,000	17,222
		TOTAL PROVINCIAL SUB-HEADS -	82,000	70,000	69,000	70,368
		TOTAL LOCAL SUB-HEAD -	24,000	20,000	24,000	17,222
		Total Veterinary Charges -	1,06,000	90,000	93,000	87,590
		Botanical and other Public Gardens.				
		BOTANICAL AND OTHER PUBLIC GARDENS. PROVINCIAL.				
		BOTANICAL GARDENS, POONA.(a)				
		Salaries.				
1	1	Superintendent (320) - -	3,840	3,840	3,840	3,840
		Establishment.				
1	1	Clerk - - -	360	350	300	300
1	1	Servant - - -	96	96	96	96
		Gardening Establishment - -	2,400	2,400	2,400	456
		Total Establishment -	2,856	2,846	2,796	852
		Supplies and Services.				
		Purchase and Repairs of Instruments -	90		...	86
		Gardening Expenses - -	1,000		2,500	2,745
		Purchase of Periodicals - - -	54		...	54
		Value of, and Freight on, Europe Stores -	1,300		...	1,289
		Total Supplies and Services -	2,444	2,164	2,500	4,174
		Carried over -	9,140	8,850	9,136	8,866

(a) Expenditure under the control of the Director of Land Records and Agriculture.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Gardens—*continued.*				
Brought forward -	9,140	8,850	9,136	8,866
BOTANICAL AND OTHER PUBLIC GARDENS, PROVINCIAL—*contd.*				
Contingencies.				
Postage Charges - - -	50		50	31
Repairs of Furniture - - -	50		50	39
Water-supply - - -	100		100	91
Stationery and other Petty Supplies -	...		50	...
Miscellaneous Office Expenses - -	50		...	1,062
Total Contingencies -	250	150	250	1,223
	9,390		9,386	
Deduct—For rounding - -	*390*		*386*	
TOTAL BOTANICAL & OTHER PUBLIC GARDENS, PROVL.	9,000	9,000	9,000	10,089
BOTANICAL AND OTHER PUBLIC GARDENS, LOCAL -	13,000	13,000	13,000	13,753
Total Botanical & other Public Gardens -	22,000	22,000	22,000	23,842
Registration of Railway Traffic.				
BOMBAY.				
Establishment.				
1889-90: 17; 1890-91: 17 — Clerks - - - -	5,880		5,220	
1889-90: 3; 1890-91: 3 — Servants - - -	288		180	
Contingencies.				
Rent - - - -	120		120	
Postage Charges - - -	50		50	
Telegram Charges- - -	10		10	
Peons' Uniforms and Belts - -	20		20	
Miscellaneous Office Expenses -	256		136	
TOTAL BOMBAY -	6,624	6,000	5,736	
MADRAS.				
1889-90: 5; 1890-91: 5 — Statistical Clerks - - -	1,380		360	
Miscellaneous Office Expenses -	120		120	
TOTAL MADRAS -	1,500	1,000	480	
CENTRAL PROVINCES.				
1889-90: 6; 1890-91: 6 — Clerks - - - -	2,520		1,920	
Rent - - - -	} 360		240	
Miscellaneous Office Expenses -			60	
TOTAL CENTRAL PROVINCES -	2,880	2,000	2,220	
SINDH.				
Allowance to a Clerk of the Customs Department at Rs. 81 per month -	972		972	
Postage - - - -	50		50	
Telegram - - -	10		10	
TOTAL SINDH -	1,032	1,000	1,032	
	12,036		9,468	
Deduct—For rounding -	*36*		*468*	
Total Registration of Railway Traffic -	12,000	10,000	9,000	8,450
Provincial Statistics.				
PRESIDENCY PROPER.				
Clerks - - - -	1,240		1,240	
Peons - - - -	500		500	
Contingencies - - - -	260		260	
TOTAL -	2,000		2,000	
Establishment in connection with the Punjab Government's Traffic at Sukkar at Rs. 44 per month - - - -	528		528	
Contingencies - - - -	24		24	
TOTAL -	552		552	
Compilation of the Land Trade Returns in Sindh - -				
KARACHI.				
1889-90: 3; 1890-91: 3 — Clerks 2 (50) and 1 (25) - -	1,500		1,500	
SHIKARPUR.				
1889-90: 4; 1890-91: 4 — Clerks (15) - - -	720		720	
TOTAL LAND TRADE -	2,220		2,220	
	4,772		4,772	
Add—For rounding -	228		228	
Total Provincial Statistics -	5,000	5,000	5,000	4,437

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Miscellaneous.	Rs.	Rs.	Rs.	Rs.
		REPORTER ON THE NATIVE PRESS.				
		Salaries.				
1	1	Reporter (350) - -	4,200	4,720	4,200	4,200
		Establishment.				
6	6	Clerks - - - -	3,180		3,420	3,392
1	1	Servant - - -	120		120	120
		Total Establishment -	3,300	3,430	3,540	3,512
		Supplies and Services.				
		Subscription to Newspapers and Periodicals -	745	700	745	697
		Contingencies.				
		Peons' Uniforms and Belts - -	...	...	...	10
		Purchase of Furniture - - -	30	150	...	...
		Postage Charges - - -	...		30	30
		Stationery and other Petty Supplies -	45		45	...
		Miscellaneous Office Expenses - -	...		...	28
		Total Contingencies -	75	150	75	68
			8,320		8,560	
		Deduct—For rounding -	*320*		*560*	
		Total Miscellaneous -	8,000	9,000	8,000	8,477

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions - -	8,79,000	9,80,000	8,36,000	8,43,316
TOTAL -	8,79,000	9,80,000	8,36,000	8,43,316

DETAILS.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Territorial and Political Pensions.	Rs.	Rs.	Rs.	Rs.
NAGPUR FAMILY.				
Exceeding Rs. 5,000 per annum—				
Gungabai Sahib Mohitin - - -	9,402		9,402	9,402
Not exceeding Rs. 5,000 per annum - -	728		728	828
TOTAL NAGPUR FAMILY -	10,130		10,130	10,230
PESHWA PENSIONS.				
Not exceeding Rs. 5,000 per annum - -	4,843		4,843	6,124
DELHI PENSIONS.				
Not exceeding Rs. 5,000 per annum - -	1,350		1,350	1,038
DHAMADHARE FAMILY.				
Not exceeding Rs. 5,000 per annum - -	1,180		1,180	1,180
ANGRIA FAMILY.				
Not exceeding Rs. 5,000 per annum - -	6,179		7,688	7,395
JADHAV FAMILY.				
Not exceeding Rs. 5,000 per annum - -	720		720	791
BHALDAR FAMILY.				
Not exceeding Rs. 5,000 per annum - -	384		384	682
DESHMUKH FAMILY.				
Not exceeding Rs. 5,000 per annum - -	2,876		2,876	2,876
REFUGEES AND STATE PRISONERS.				
Exceeding Rs. 5,000 per annum—				
Shahaji Bhosle - - - -	8,400		8,400	8,400
Not exceeding Rs. 5,000 per annum - -	600		960	880
TOTAL REFUGEES AND STATE PRISONERS -	9,000		9,360	9,280
Carried over .	36,662		38,531	39,596

Details not available.

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions—*continued.*				
Brought forward -	36,662		38,531	39,596
PATWARDHAN FAMILY.				
Exceeding Rs. 5,000 per annum—				
Yeshwadabai - - - -	6,000		6,000	6,000
Not exceeding Rs. 5,000 per annum - -	1,200		1,200	1,200
TOTAL PATWARDHAN FAMILY -	7,200		7,200	7,200
RAJE BAHDUR FAMILY.				
Not exceeding Rs. 5,000 per annum - -	2,225		2,225	2,225
PEINT PENSIONS.				
Not exceeding Rs. 5,000 per annum - -	2,569		2,569	2,569
FAMILY OF SHER KHAN DINAMIA.				
Not exceeding Rs. 5,000 per annum - -	320		320	336
FAMILY OF NARAMIA, LATE KAZI OF VIRAMGAM.				
Not exceeding Rs. 5,000 per annum - -	400		400	400
FAMILY OF JESURKHAN, JAMBHAL.				
Not exceeding Rs. 5,000 per annum - -	400		400	400
SURAT NAWAB'S FAMILY.				
Exceeding Rs. 5,000 per annum—				
Ziaulnissa Begum - - - -	47,000			
Mir Zulfikar Ali Khan Wahid Jaffer Ali Khan Saheb - - - -	6,000			
Khan Bahadur Mir Ghulam Baba Khan, on behalf of children of the late Rahimat-un-nissa Begum	10,000			
Investment into Trust Fund, until the death of Ziaulnissa Begum for the benefit of the descendants of the Nawab of Surat - -	37,000			
Total exceeding Rs. 5,000 per annum - -	1,00,000	Details not available.	50,000	50,000
Not exceeding Rs. 5,000 per annum - -	1,030		1,078	1,085
TOTAL SURAT NAWAB'S FAMILY -	1,01,030		51,078	51,085
NAJMUDIN KHAN'S FAMILY.				
Exceeding Rs. 5,000 per annum—				
Mir Ajmudin Kamrudin - - -	7,291		7,291	7,291
MANDVI RAJA'S FAMILY.				
Not exceeding Rs. 5,000 per annum -	2,700		2,700	2,901
KIRPARAM'S FAMILY.				
Not exceeding Rs. 5,000 per annum - -	3,393		3,393	3,393
FAMILY OF THE LATE NAWAB OF BROACH.				
Not exceeding Rs. 5,000 per annum - -	5,287		5,347	4,955
NAIKRA FAMILY PENSIONS.				
Not exceeding Rs. 5,000 per annum - -	500		570	589
SAWNUR DIVAN'S FAMILY.				
Not exceeding Rs. 5,000 per annum - -	300		300	300
MANDARGIR FAMILY.				
Not exceeding Rs. 5,000 per annum - -	360		360	362
FAMILY OF THE NAWAB OF BEDNUR.				
Not exceeding Rs. 5,000 per annum - -	1,620		1,620	1,570
OUDH ROYAL FAMILY.				
Not exceeding Rs. 5,000 per annum - -	36		36	36
NIZAMUT PENSIONS, BENGAL.				
Exceeding Rs. 5,000 per annum—				
Nawab Shamsi Jehan Begum - - -	45,888		45,888	57,360
Not exceeding Rs. 5,000 per annum - -	936		936	936
TOTAL NIZAMUT PENSIONS, BENGAL -	46,824		46,824	58,296
Carried over -	2,19,117		1,71,164	1,83,504

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Territorial and Political Pensions—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	2,19,117		1,71,164	1,83,504
MATAVADDAVLA'S FAMILY UNDER 3RD OUDH LOAN (OUDH WASIKA PENSIONS.)				
Exceeding Rs. 5,000 per annum—				
Nawab Ara Begum	8,897		8,897	
Sardar Ara Begum	8,897		8,897	
Safia Khanum	26,691		26,691	
Total exceeding Rs. 5,000 per annum	44,485		44,485	44,262
Not exceeding Rs. 5,000 per annum	11,777		11,777	11,731
TOTAL MATAVADDAVLA'S FAMILY, &c.	56,262		56,262	55,993
TANJORE PENSIONS.				
Not exceeding Rs. 5,000 per annum	1,944		2,274	2,018
THOKE FAMILY.				
Not exceeding Rs. 5,000 per annum	2,304		2,304	2,360
SUMANT FAMILY.				
Not exceeding Rs. 5,000 per annum	1,536		1,536	1,296
YEMEN STIPENDIARY.				
Exceeding Rs. 5,000 per annum—				
Sultan Fadilbin Ali Mohsin	42,830		42,830	42,830
Not exceeding Rs. 5,000 per annum	11,448		11,448	11,462
TOTAL YEMEN STIPENDIARY	54,278		54,278	54,292
HEADS OF TRIBES AT ADEN.				
Not exceeding Rs. 5,000 per annum	4,590		2,741	4,786
ARKOT FAMILY PENSIONS.				
Exceeding Rs. 5,000 per annum—				
Ghosia Begum Saheba	9,600	Details not available.	9,600	6,400
NIPANI ESTATE PENSIONS.				
Not exceeding Rs. 5,000 per annum	1,000		1,000	1,000
NAGAR PARKAR RANA FAMILY.				
Not exceeding Rs. 5,000 per annum	372		372	302
SATARA PENSIONS.				
Exceeding Rs. 5,000 per annum—				
Rajaram Bhosle	30,000		30,000	30,000
Not exceeding Rs. 5,000 per annum	39,360		41,244	40,981
TOTAL SATARA PENSIONS	69,360		71,244	70,981
AFGHAN REFUGEES.				
Exceeding Rs. 5,000 per annum—				
Sardar Sher Ali Khan, *ex*-Wali of Kandahar	60,000		60,000	60,000
Not exceeding Rs. 5,000 per annum	14,252		11,251	10,111
TOTAL AFGHAN REFUGEES	74,252		71,251	70,111
PENSIONS GRANTED ON THE CONQUEST OF SINDH.				
Exceeding Rs. 5,000 per annum—				
His Highness Mir Shah Nawaz Khan	18,000		18,000	
His Highness Mir Abdul Husein Khan	9,600		9,600	
Widow of His Highness Mir Husein Ali Khan	9,600		9,600	
His Highness Mir Nur Muhammad Khan	26,400		26,400	
Mir Gulam Muhammad Khan	6,000		6,000	
His Highness Husein Ali Khan	36,000		36,000	
Mir Gulam Mustaffa Khan	7,200		7,200	
His Highness Mir Fateh Khan	24,000		24,000	
Mir Ali Murad Khan	9,600		9,600	
Mir Ali Madat Khan	9,600		9,600	
Mir Imam Baksh	14,400		14,400	
Total exceeding Rs. 5,000 per annum	1,70,400		1,70,400	1,70,400
Not exceeding Rs. 5,000 per annum	1,00,795		1,03,806	1,05,516
TOTAL PENSIONS GRANTED ON THE CONQUEST OF SINDH	2,71,195		2,74,206	2,75,916
Carried over	7,65,810		7,18,232	7,28,959

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions—*continued.*				
Brought forward -	7,65,810		7,18,232	7,28,959
EX-ROYAL FAMILY, BURMA.				
Not exceeding Rs. 5,000 per annum - -	9,000		9,000	7,050
MISCELLANEOUS.				
Exceeding Rs. 5,000 per annum—				
Shambusingh Amirsing - - -	7,195	Details not available.	7,195	
Bapumia Shermia - - - -	6,000		6,000	
Nawab Mujand Dowla - - -	6,000		6,000	
Mr. Michael DeLima D'Souza - -	7,000		7,000	
His Highness Aga Sultan Muhammad Shah -	12,000		12,000	
Mir Tharo Khan - - - -	7,200		7,200	
Total exceeding Rs. 5,000 per annum -	45,395		45,395	45,395
Not exceeding Rs. 5,000 per annum - -	58,995		63,075	61,912
	1,04,390		1,08,470	1,07,307
	8,79,200		8,35,702	
Add or *Deduct*—For rounding -	*200*		298	
Total Territorial and Political Pensions -	8,79,000	9,80,000	8,36,000	8,43,316

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Allowances - - - -	6,000	6,000	6,000	1,374
TOTAL -	6,000	6,000	6,000	1,374

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Pensions of the Military Fund - -	46,000	47,000	52,000	45,359
Covenanted Civil Service Pensions - -	11,000	11,000	11,000	10,650
Pensions of the Bombay Civil Fund - -	4,000	4,000	...	1,340
TOTAL IMPERIAL -	61,000	62,000	63,000	57,349
PROVINCIAL.				
Superannuation and Retired Allowances -	14,35,000	14,08,000	14,10,000	13,74,612
Compassionate Allowances - - -	41,000	23,000	24,000	26,550
Gratuities - - - -	15,000	12,000	14,000	13,612
Refunds - - - - -	1,000	8,000	1,000	7,185
TOTAL PROVINCIAL -	14,92,000	14,51,000	14,49,000	14,21,959
LOCAL.				
Superannuation and Retired Allowances -	1,000	1,000	1,000	1,115
Gratuities - - - -	...	...	...	48
TOTAL LOCAL -	1,000	1,000	1,000	1,163
TOTAL -	15,54,000	15,14,000	15,13,000	14,80,471

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

DETAILS.	Budget Estimate, 1889-90.	Lapsed since the date of framing the Budget Estimate, 1889-90.	Amount payable in 1890-91.	*Add*—New Pensions and Allowances granted since the date of last Estimate.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Accounts, 1888-89.
Superannuation and Retired Allowances.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERANNUATION, &c., ALLOWANCES, PROVINCIAL.							
Departments.							
Land Revenue	3,19,084	33,962	2,85,122	29,834	3,14,956		
Revenue Survey	46,419	3,078	43,341	6,207	49,548		
Opium	1,218	105	1,113	...	1,113		
Salt	38,998	3,055	35,943	3,846	39,789		
Stamps	4,071	330	3,741	450	4,191		
Excise	4,204	122	4,082	280	4,362		
Customs	69,247	6,163	63,084	108	63,192		
Assessed Taxes	3,310	...	3,310	...	3,310		
Forest	4,841	1,068	3,773	2,807	6,580		
Registration	24,389	671	23,718	1,692	25,410		
Post Office	32,746	2,992	29,754	6,334	36,088		
Telegraph	15,137	900	14,237	5,982	20,219		
Mint	10,409	...	10,409	2,108	12,517		
General Administration	96,166	3,900	92,266	9,107	1,01,373		
Law and Justice—							
Courts-of-Law	1,79,987	15,951	1,64,036	20,292	1,84,328		
Jails	7,673	1,096	6,577	234	6,811		
Police	2,36,290	17,883	2,18,407	28,570	2,46,977		
Marine	1,970	...	1,970	...	1,970		
Education	33,271	757	32,514	9,674	42,188		
Ecclesiastical	84	...	84	244	328		
Medical	20,801	5,123	15,678	2,872	18,550		
Political	43,278	8,599	34,679	2,331	37,010		
Scientific and other Minor Departments	378	...	378	1,500	1,878		
Stationery and Printing	5,438	180	5,258	382	5,640		
Miscellaneous	1,248	...	1,248	775	2,023		
Public Works	1,54,223	10,117	1,44,106	29,735	1,73,841		
Railways	...	...	...	4,258	4,258		
	13,54,880	1,16,052	12,38,828	1,69,622	14,08,450		
Add—For expected increases	55,120				26,550		
TOTAL SUPN., &c., PROVL	14,10,000				14,35,000	14,08,000	13,74,612
,, SUPN., &c., LOCAL	1,000				1,000	1,000	1,115
Total Supn., &c., Allowances	14,11,000				14,36,000	14,09,000	13,75,727
Compassionate Allowances.							
GRANTS-IN-AID OF CHARITABLE FUNDS.							
Wardens Official Fund	13,288	2,945	10,343	...	10,343		12,192
Compassionate Allowances	4,653	...	4,653	19,000	23,653		7,138
Miscellaneous Allowances and Rewards	5,739	192	5,547	363	5,910		7,220
	23,680	3,137	20,543	19,363	39,906		
Add—For expected increases	320				1,094		
Total Compassionate Allowances	24,000				41,000	23,000	[illegible]

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Stationery purchased for Central Stores	3,55,000	3,00,000	2,45,000	1,94,820
PROVINCIAL.				
Stationery Office at the Presidency	34,000	27,000	31,000	29,848
Government Presses	2,90,000	2,70,000	2,85,000	2,78,685
Printing at Private Presses	4,000	3,000	4,000	2,915
Stationery supplied from Central Stores	2,75,000	2,75,000	2,50,000	2,71,413
Refunds	...	...	...	10
TOTAL PROVINCIAL	6,03,000	5,75,000	5,70,000	5,82,871
LOCAL.				
Printing at Private Presses	9,000	4,000	9,000	10,336
TOTAL	9,67,000	8,79,000	8,24,000	7,88,027

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Stationery Office at the Presidency.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
18	18	Clerks - - - -	14,592		12,648	12,530
12	12	Servants - - -	1,536		1,416	1,389
		Total Establishment -	16,128	14,200	14,064	13,919
		Supplies and Services.				
		Freight, &c., on English Stores - -	1,200		1,200	834
		Forwarding Charges - - -	13,000		12,000	12,327
		Landing Charges - - -	1,000		1,700	673
		Purchase of Books - - -	30		...	17
		Total Supplies and Services -	15,230	10,300	14,900	13,851
		Contingencies.				
		Rents - - - -	1,300		1,300	1,296
		Postage Charges - - -	400		350	248
		Telegram Charges - - -	50		20	36
		Purchase of Furniture - - -	50		70	9
		Repairs of Furniture - - -	40		50	...
		Clothing to Peons - - -	...		...	37
		Lighting Charges - - -	90		60	80
		Miscellaneous Office Expenses - -	500		260	372
		Total Contingencies -	2,430	2,500	2,110	2,078
			33,788		31,074	
		Add or *Deduct*—For rounding -	212		74	
		Total Stationery Office, &c. -	34,000	27,000	31,000	29,848
		Government Presses.				
		GOVERNMENT CENTRAL PRESS, BOMBAY.(a)				
		Salaries.				
1	1	Superintendent (1,000) - -	12,000	11,800	11,520	8,585
		Establishment.				
3	3	Deputy and Assistant Superintendents -	10,260		9,960	9,660
28	28	Clerks - - -	13,740		13,740	14,003
16	19	Store-keepers, Warehousemen, &c. -	4,428		4,212	4,075
4	4	Lithograph-writers - -	1,596		1,596	1,584
20	21	Examiners - - -	14,364		14,424	14,483
21	21	Readers - - -	3,540		3,480	3,459
11	3	Compositors - - -	660		2,568	2,469
300	308	Compositors on Piece-work - -	86,908		90,000	82,473
86	86	Foreman, Printers, and Pressmen -	17,712		17,712	17,547
100	100	Rollers, Inklayers, &c. - -	9,312		9,312	9,042
65	65	Book Binders - - -	8,196		8,196	8,016
22	22	Reformatory Boys - -	864		864	792
53	53	Servants and others - -	5,610		5,610	5,654
		Temporary Establishment - -	...		...	108
		Total Establishment -	1,77,190	1,73,000	1,81,674	1,73,365
		Allowances.				
		Overtime Allowance - - -	3,500		4,000	3,405
		Out-door Work - - -	...		...	...
		House-rent Allowance - - -	900		900	788
		Total Allowances -	4,400	3,000	4,900	4,193
		Supplies and Services.				
		Purchase of Materials and Stock - -	6,811		24,000	14,871
		Freight and Value of English Stores -	16,320		5,200	9,912
		Forwarding Charges - - -	13,900		9,000	14,163
		Local Purchase of Government Stores, &c. -	2,000		1,600	...
		Total Supplies and Services -	39,031	34,000	39,800	38,946
		Carried over -	2,32,621	2,21,800	2,37,894	2,25,089

(a) Expenditure controlled by the Secretary to Government, General Department.

30.—STATIONERY AND PRINTING—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Government Presses—*continued.*	Rs.	Rs.	Rs.	Rs.
		GOVERNMENT CENTRAL PRESS—*contd.*				
		Brought forward -	2,32,621	2,21,800	2,37,894	2,25,089
		Contingencies.				
		Rents - - - -	...		...	3,035
		Rates and Taxes - - -	207		414	354
		Postage Charges - - -	9,000		9,000	8,804
		Telegram Charges - - -	30		...	31
		Water-supply - - -	1,200		475	349
		Purchase of Furniture - - -	...		200	802
		Repairs of Furniture - - -	...		50	691
		Peons' Uniforms and Belts - -	95		...	95
		Stationery and other Petty Supplies -	...		...	4
		Miscellaneous Office Expenses - -	7,500		500	4,033
		Total Contingencies -	18,032	13,200	10,639	18,198
			2,50,653		2,48,533	
		Add or *Deduct*—For rounding -	*53*		467	
		TOTAL GOVERNMENT CENTRAL PRESS -	2,50,600	2,35,000	2,49,000	2,43,287
		HIGH COURT PRESS. (*a*)				
		Salaries.				
		Superintendent (allowance 50) (*b*) -	600	640	600	427
		Establishment.				
9	9	Compositors - - -	2,336		2,336	2,290
2	2	Pressmen - - -	384		384	506
2	2	Rollers - - -	288		288	288
		Piece-Work - - -	1,468		1,468	1,249
		Total Establishment -	4,476	4,280	4,476	4,333
		Contingencies.				
		Stationery and other Petty Supplies -	...	...	...	91
		Miscellaneous Office Expenses - -	100	80	100	...
			5,176		5,176	
		Deduct—For rounding -	*176*		*176*	
		TOTAL HIGH COURT PRESS -	5,000	5,000	5,000	4,851
		ALIENATION DEPARTMENT. (*c*)				
		PRINTING PRESS, POONA - - -	1,300	1,300	1,300	1,317
		PRESS OF THE COMMISSIONER IN SINDH. (*d*)				
		Salaries.				
1	1	Superintendent (300) - -	3,600	3,600	3,600	3,600
		Establishment.				
1	1	Assistant Superintendent - -	1,500		1,200	2,507
4	4	Clerks - - - -	1,320		1,320	
1	1	Reader - - - -	480		480	480
22	22	Compositors - - -	9,480		8,652	8,077
9	9	Pressmen - - -	1,812		1,812	1,812
33	33	Rollers - - - -	3,636		3,636	3,636
3	3	Book Binders - - -	456		456	435
4	9	Servants - - -	900		348	882
		Piece-work Compositors - -	...		...	1,292
		Total Establishment -	19,584	19,340	17,904	19,121
		Allowances.				
		Travelling Allowance - - -			...	
		Overtime Allowance - - -			1,050	
		Total Allowances -			1,050	
		Supplies and Services.				
		Cost of Materials and Stock - -				802
		Freight and Value of English Stores -				1,433
		Total Supplies and Services -	6,723	2,000	3,150	2,235
		Carried over -	29,907	24,940	25,704	24,956
			2,56,900	2,41,300	2,55,300	2,49,455

(*a*) Expenditure controlled by the Registrar, High Court, Appellate Side.
(*b*) See foot-note (*a*) on page 76.
(*c*) Expenditure controlled by the Commissioner, Central Division.
(*d*) Expenditure under the control of the Commissioner in Sindh.

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30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Government Presses—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	2,56,900	2,41,300	2,55,300	2,49,455
PRESS OF THE COMMISSIONER IN SINDH.				
Brought forward -	29,907	24,940	25,704	24,956
Contingencies.				
Rates and Taxes - - -	13		13	11
Postage Charges - - -	1,436		1,400	1,525
Telegram Charges - - -	4		4	4
Stationery and other Petty Charges -	900		793	...
Peons' Uniforms and Belts - -	...		40	...
Repairs of Furniture - - -	100		100	113
Miscellaneous Office Expenses - -	436		450	765
Total Contingencies -	2,889	2,060	2,800	2,418
	32,796		28,504	
Deduct—For rounding -	*696*		*4*	
TOTAL PRESS OF THE COMMISSIONER IN SINDH -	32,100	27,000	28,500	27,374
Numbers. 1889-90. / 1890-91. — JAIL PRESS, ADEN. (*a*)				
1 / 1 Compositor and Book Binder - -	360		360	364
Contingencies - - -	700		540	468
TOTAL JAIL PRESS -	1,060	900	900	832
PUBLICATION DEPARTMENT, BOMBAY. (*b*)				
Establishment.				
1 / 1 Clerk - - - -	600	600	600	600
Contingencies.				
Postage Charges - - -	150	150	150	400
Stationery and other Petty Supplies -	50	50	50	24
Total Contingencies -	200	200	200	424
TOTAL PUBLICATION DEPARTMENT -	800	800	800	1,024
	2,90,860		2,85,500	
Deduct—For rounding -	*860*		*500*	
Total Government Presses -	2,90,000	2,70,000	2,85,000	2,78,685
Printing at Private Presses.				
PRINTING AT PRIVATE PRESSES, PROVINCIAL.				
Land Revenue - - - -	1,975		1,975	1,824
Customs, Salt, Opium and Excise -	...		...	...
Registration - - - -	...		...	9
Administration - - - -	200		200	98
Law and Justice—Courts of Law - -	425		425	221
Ditto Jails - - -	45		45	...
Police - - - -	845		845	755
Education - - - -	...		...	...
Political - - - -	...		...	8
Miscellaneous - - - -	510		510	...
TOTAL PRINTING AT PRIVATE PRESSES, PROVINCIAL -	4,000	3,000	4,000	2,915
PRINTING AT PRIVATE PRESSES, LOCAL. (*c*)				
Administration { Private Presses - - / Government Presses - }	9,000	4,000	9,000	6,749 / 3,587
TOTAL PRINTING AT PRIVATE PRESSES, LOCAL -	9,000	4,000	9,000	10,336
Total Printing at Private Presses -	13,000	7,000	13,000	13,251

(*a*) Expenditure controlled by the Inspector General of Prisons.
(*b*) Expenditure controlled by the Collector of Bombay.
(*c*) Expenditure controlled by the Local Boards.

32.—MISCELLANEOUS.(*d*)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure - -	22,000	22,000	23,000	26,685
Discount on Bills - - - -	...	...	...	11
Loss by Exchange on Local Transactions -	1,000	...	1,000	586
Extraordinary Items (Guarantee for the conveyance of Pilgrims from India to Jedda) - -	...	14,000	14,000	28,601
Miscellaneous and Unforeseen Charges - -	5,000	31,000	6,000	9,540
Miscellaneous Refunds - - -	1,000	1,000	1,000	1,780
TOTAL IMPERIAL -	29,000	68,000	45,000	67,203
Carried over -	29,000	68,000	45,000	67,203

(*d*) Provincial Expenditure in the districts controlled by the Commissioners and by the Local Boards.

32.—MISCELLANEOUS—*continued.*

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
Brought forward -	29,000	68,000	45,000	67,203
Provincial.				
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations -	1,000	1,000	1,000	1,058
Rewards for Proficiency in Oriental Languages and Allowances to Language Examination Committees - - - - -	13,000	10,000	13,000	10,438
Subscriptions to Periodicals - - -	14,000	14,000	14,000	14,452
Cost of Books and Publications - -	4,000	4,000	4,000	4,823
Donations for Charitable Purposes - -	27,000	27,000	27,000	30,401
Charges on account of European Vagrants -	9,000	8,000	9,000	9,132
Rewards for destruction of Wild Animals -	15,000	15,000	15,000	15,587
Petty Establishments - - -	13,000	15,000	16,000	17,322
Special Commissions of Enquiry - -	4,000	5,000	4,000	2,58,358
Irrecoverable temporary Loans written off -	5,000	2,000	5,000	1,282
Rents, Rates, and Taxes - - -	1,00,000	50,000	52,000	53,116
Contributions - - - -	6,000	6,000	6,000	4,507
Miscellaneous and Unforeseen Charges - -	10,000	5,000	1,000	2,064
Miscellaneous Refunds - - -	6,000	6,000	2,000	6,873
Total Provincial -	2,27,000	1,68,000	1,69,000	4,29,413
Local.				
Cost of Books and Publications - -	...	...	...	253
Donations for Charitable Purposes - -	21,000	21,000	22,000	19,814
Petty Establishments - - -	7,000	7,000	7,000	6,505
Miscellaneous and Unforeseen Charges - -	33,000	33,000	35,000	34,085
Miscellaneous Refunds - - -	3,000	3,000	2,000	4,523
Total Local -	64,000	64,000	66,000	65,180
TOTAL -	3,20,000	3,00,000	2,80,000	5,61,796

Details.

Numbers. 1889-90.	Numbers. 1890-91.		Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
		Rewards for Proficiency in Oriental Languages and Allowances to Language Examination Committees.	Rs.	Rs.	Rs.	Rs.
		Civil and Military Examination Committees.				
		Establishment.				
1	1	Clerk (Allowance) - -	120		120	
1	1	Servant - - -	108		108	
		Total Establishment -	228	228	228	228
		Allowances.				
		Fees to Members and Assessors - -	7,500	6,000	6,000	5,696
		Contingencies.				
		Stationery and other Petty Supplies -	50			
		Postage Charges - - -	25			
		Telegram Charges - - -	10			
		Total Contingencies -	85	125	85	85
		Total Civil and Military Examination Committees - - - -	7,813	6,353	6,313	5,409
		Central Committee for Vernacular Departmental Examinations.				
		Allowances.				
		Fees to the Secretary - - -	...	...	...	190
		Contingencies.				
		Postage Charges - - -	10		10	
		Telegram Charges - - -	20		20	
		Miscellaneous Office Expenses - -	195		195	
		Total Contingencies -	225	225	225	239
		Total Central Committee, &c. -	225	225	225	429
		Rewards for Proficiency in Oriental Languages	5,000	3,422	6,000	4,600
			13,038		12,538	
		Add or *deduct*—For rounding -	*38*		462	
		Total Rewards, &c., and Allowances, &c. -	13,000	10,000	13,000	10,438

32.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Donations for Charitable Purposes.				
DONATIONS FOR CHARITABLE PURPOSES, PROVINCIAL.				
Donations to Institutions—				
Widow's Home	2,400		2,400	
Female Workshop	2,500		2,500	
District Benevolent Society	5,200		5,200	
Sailor's Home	1,200		1,200	
Stranger's Friend Society	3,000		3,000	
Poor Box, Presidency Magistrate's Court	1,000		1,000	
Grant to Seamen's Rest	2,400		2,400	
Ditto Institution	1,200		1,200	
Other Grants	252		...	
TOTAL DONATIONS TO INSTITUTIONS	19,152	18,900	18,900	19,400
Charges for interring Paupers	5,544	5,400	8,100	5,447
Maintenance of destitute Persons	2,356	2,600		2,236
Other items	160	100		125
Payments to Officers of other Provinces	...	...	...	3,193
	27,212			
Deduct—For rounding	*212*			
TOTAL DONATIONS FOR CHARITABLE PURPOSES, PROVINCIAL	27,000	27,000	27,000	30,401
DONATIONS FOR CHARITABLE PURPOSES, LOCAL.				
Establishment	16,000	16,000	16,140	15,368
Contingent Charges	2,000	2,000	2,810	1,800
Other Charges	3,000	3,000	3,050	2,646
TOTAL DONATIONS FOR CHARITABLE PURPOSES, LOCAL	21,000	21,000	22,000	19,814
Total Donations for Charitable Purposes	48,000	48,000	49,000	50,215
Charges on account of European Vagrants.				
GOVERNMENT WORKHOUSE, (MALE AND FEMALE.)				
Salaries.				
Governor (Allowance 50) (Numbers: 1889-90: 1; 1890-91: 1)	600		600	600
Deputy Governor (Allowance 25) (Numbers: 1889-90: 1; 1890-91: 1)	300		300	300
Secretary to Committee of Management (Allowance 50) (Numbers: 1889-90: 1; 1890-91: 1)	600		600	600
Total Salaries	1,500	1,600	1,500	1,500
Establishment.				
Warders (Numbers: 1889-90: 2; 1890-91: 2)	2,400		2,400	2,400
Matron (Numbers: 1889-90: 1; 1890-91: 1)	182		182	78
Total Establishment	2,582	2,300	2,582	2,478
Supplies and Services.				
Deportation Charges	1,000		1,000	929
Rations	2,000		2,000	1,951
Purchase of Books	30		...	30
Clothing and Bedding	250		250	216
Hospital Charges	125		100	116
Petty Repairs	35		...	31
Total Supplies and Services	3,440	2,300	3,350	3,273
Contingencies.				
Telegram Charges	5		5	1
Water-supply	500		300	467
Lighting Charges	220		400	224
Miscellaneous Office Expenses	300		...	232
Total Contingencies	1,025	800	705	924
TOTAL GOVERNMENT WORKHOUSE	8,547	7,000	8,137	8,175
OTHER VAGRANT CHARGES	1,119	1,000	1,184	957
	9,666		9,321	
Deduct—For rounding	*666*		*321*	
Total Charges on account of European Vagrants	9,000	8,000	9,000	9,132

32.—MISCELLANEOUS—*continued.*

Numbers. 1889-90.	Numbers. 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		Petty Establishments.				
		PETTY ESTABLISHMENT, PROVINCIAL.				
		Travellers' Bungalows.				
		Establishment.				
134	129	Servants - - -	9,444		10,392	9,828
		Contingencies - - -	1,156		709	751
		Total Travellers' Bungalows -	10,600	10,600	11,101	10,579
2	2	Fire Engine Establishment, Satara Lascars - - -	84	84	84	84
1	1	Servant (Aqueduct Establishment,) -	36	36	36	36
		Allowance to Superintendent, Panchgani - - -	1,200	1,200	1,200	1,295
		Elephant Establishment, Western Bhil Agent - - -	800	400	1,500	770
1	1	Secretary, Cantonment Committee, Kirkee (50) - - -	600	600	600	650
1	—	Native Executive Officer, Poona Cantonment (300) - - -	...	1,762	300	1,791
		Other Miscellaneous Establishment -	120	318	1,500	2,111
			13,440		16,321	
		Deduct—For rounding - -	440		321	
		TOTAL PETTY ESTABLISHMENTS, PROVINCIAL -	13,000	15,000	16,000	17,322
		PETTY ESTABLISHMENTS, LOCAL.				
		Travellers' Bungalows.				
		Establishment - - -	4,600		4,700	4,086
		Conservancy Establishment - -	150		170	372
		Contingencies - - - -	550		630	592
		Total Travellers' Bungalows -	5,300	5,500	5,500	5,050
		Dholera Fund Charges - - -	1,500	1,500	1,500	1,455
			6,800			
		Add—For rounding -	200			
		TOTAL PETTY ESTABLISHMENTS, LOCAL -	7,000	7,000	7,000	6,505
		Total Petty Establishments -	20,000	22,000	23,000	23,827

45.—CIVIL WORKS.(a)

	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
In Charge of Civil Officers - - -	21,000	21,000	28,000	40,191
LOCAL.				
In Charge of Civil Officers - - -	15,50,000	12,80,000	13,67,000	11,34,734
Refunds - - - - -	...	...	...	1,597
TOTAL LOCAL -	15,50,000	12,80,000	13,67,000	11,36,331
TOTAL -	15,71,000	13,01,000	13,95,000	11,76,522

DETAILS.

Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89
	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers.				
IN CHARGE OF CIVIL OFFICERS, PROVINCIAL.				
Grants to Station and Road Funds.				
Panchgani Station Fund - - -	1,500		1,500	2,000
Matheran do. - - -	2,000		2,000	3,050
Mahabaleshwar do. - - -	5,000		5,000	6,400
Kathiawar Road Fund - - -	...		7,000	6,348
	8,500		15,500	
Add—For rounding - - -	500		500	
Total Grants to Station, &c., Funds. -	9,000	9,000	16,000	17,798
Road-side Trees - - - -	12,000	12,000	12,000	22,393
TOTAL IN CHARGE OF CIVIL OFFICERS, PROVINCIAL -	21,000	21,000	28,000	40,191
Carried over -	21,000	21,000	28,000	40,191

(a) Provincial expenditure and the cost of collection of Local Public Works Revenue controlled by the Commissioners, Local expenditure controlled by the Local Boards.

45.—CIVIL WORKS—*continued.*

Numbers 1889-90.	Numbers 1890-91.	Details.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90.	Budget Estimate, 1889-90.	Accounts, 1888-89.
			Rs.	Rs.	Rs.	Rs.
		In charge of Civil Officers—*continued.*				
		Brought forward -	21,000	21,000	28,000	40,191
		IN CHARGE OF CIVIL OFFICERS, LOCAL.				
		Cost of Collection of Local Public Works Revenue.				
		Establishment—				
159	154	Ferry Tolls - - -	32,000	32,000	32,000	30,575
54	48	Road Tolls - - -	8,000	8,000	6,000	5,688
		Total Cost of Collection of Local Public Works Revenue	40,000	40,000	38,000	36,263
		Civil Buildings.				
		Original Works - - -	89,000	1,07,000	95,000	1,07,065
		Repairs - - - -	1,20,000	1,00,000	1,28,000	91,318
		Total Civil Buildings -	2,09,000	2,07,000	2,23,000	1,98,383
		Communications.				
		Original Works - -	3,23,000	1,60,000	2,02,000	1,01,559
		Repairs - - - -	4,25,000	4,20,000	4,02,000	4,18,397
		Total Communications -	7,48,000	5,80,000	6,04,000	5,19,956
		Miscellaneous Public Improvements.				
		Original Works - - -	2,58,000	1,85,000	2,03,000	1,56,421
		Relief Works - - - -	2,000	...	...	...
		Repairs - - - -	1,19,000	1,00,000	1,20,000	81,329
		Relief Works - - - -	2,000	...	...	...
		Total Miscellaneous Public Improvements -	3,81,000	2,85,000	3,23,000	2,37,750
		Amounts assigned to Municipalities and Cantonments	12,000	12,000	11,000	11,373
		Establishment.				
—	—	Engineer and Secretary - -				...
81	143	Overseers - - -				38,365
10	11	Servants - - -				1,114
—	1	Clerk - - -				151
		Total Establishment -	50,000	42,000	50,000	39,630
		Allowances.				
		Travelling Allowance - - -	8,000	7,000	9,000	6,708
		Contingencies.				
		Rents - - - -	60		60	12
		Postage Charges - - -	440		440	154
		Stationery and other Petty Charges -	...		2,500	157
		Miscellaneous Office Expenses - -	500		...	532
		Total Contingencies -	1,000	1,000	3,000	855
		Total Establishment -	59,000	50,000	62,000	47,193
		Tools and Plant - - -	7,000	7,000	7,000	5,733
		Road-side Trees.				
371	342	Establishment - - -	53,550			28,349
		Contingencies - - -	40,350			49,094
		Total Road-side Trees -	93,900	98,920	98,920	77,443
		Ferry Tolls.				
		Establishment - - - -				419
		Contingencies - - - -				221
		Total Ferry Tolls -	100	30	80	640
		TOTAL IN CHARGE OF CIVIL OFFICERS, LOCAL -	15,50,000	12,80,000	13,67,000	11,34,734
		Total in charge of Civil Officers -	15,71,000	13,01,000	13,95,000	11,74,925

BOMBAY.

APPENDIX TO THE BUDGET ESTIMATE FOR 1890-91.

(*Numerical Strength of the Sanctioned Establishments.*)

N. B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
3. Land Revenue—		
Survey and Settlement	31	As noted in the Estimate.
Land Records and Agriculture	36	
5. Salt—		
Salaries and Establishments—		
Administration of Salt Revenue in Portuguese India	38	Goa and Damaun
Collector of Salt Revenue and Chief Account Office	39	Bombay and do.
Presidency Division	40	
Guzerat Division	41	
Konkan Division	42	
Sindh Division	43	
Preventive Establishments	44	Guzerat Division.
6. Stamps—		
Superintendence—		
Presidency Executive Establishment	45	Bombay.
7. Excise—		
Collectors', Commissioners', &c., Establishments—		
Presidency Executive Establishment	46	Ditto.
9. Customs—		
Sea Customs, Salaries and Establishments—		
Commissioner	49	Ditto.
Presidency Division	50	
Guzerat Division	51	
Konkan Division	52	
Sindh Division	53	
10. Assessed Taxes—		
Collection of Income Tax—		
Presidency Establishment	54	Ditto.
Mofussil " (a)	55	
17. Mint—		
Mint and Assay Master's Establishment	63	Ditto.
18. General Administration—		
Civil Offices of Account and Audit	64	Ditto.
Currency Department	66	Bombay and Kurrachee.
Staff and Household of Governor	67	Bombay.
Executive Council	68	
Civil Secretariats	68	
Military Secretariat	71	
Commissioner in Sindh	71	Kurrachee.
Commissioners	72	Surat, Poona and Belgaum.
19A. Law and Justice—Courts of Law—		
High Court	74	Bombay.
Law Officers (excepting Mofussil Establishments)	76	
Coroner's Court	78	
Presidency Magistrates' Courts	78	
Judicial Commissioner	79	Kurrachee.
Civil and Sessions Court—		
Dekhan Agricultural Relief Court	81	
Process Serving Establishment (D. A. R. Court)	81	
Courts of Small Causes—		
Presidency Court	82	Bombay.
Criminal Courts—General Establishment—		
Thanadar	83	Dhollera.
19B. Law and Justice—Jails—		
Jails—		
Superintendence	85	Bombay.
Presidency Jails—Establishments	86—88	Ditto.
Central Jails "	86—88	Poona (Yerrowda).
Convict Camps "	86—88	Bijapur.
Yerrowda Reformatory "	86—88	
20. Police—		
Railway Police—		
R. M. Railway	90	Ahmedabad.
G. I. P. Railway (a)	91	
B. B. & C. I. Railway (a)	91	
S. M. Railway (a)	92	
Presidency Police	92	Bombay.
Special Police—		
Agency Police, Guzerat	100	As noted in the Estimate.
Police supplied to Khote Durbar	104	Ahmedabad.
Steam-boiler Inspection Estabt., Local	104	Bombay.

Name of Establishment.	Reference to Estimate.	Where located.
	Page.	
21. Marine—		
Pilotage, Pilot Establishment and Vessels	105	Kurrachee.
Marine Establishments—		
Shipping Offices	105	Bombay & Aden.
Marine Court (a)	105	
Miscellaneous—		
Life Boat at Alibag (Kolaba) Estabt.	106	
22. Education—		
Direction	106	Poona.
Government Colleges, Professional—		
Engineering or Science College	108	Ditto.
Government Schools, Special—Provincial		
School of Art	112	Bombay.
Government Schools, Special—Local—		
Training Schools	113	
Miscellaneous—		
Government Book Depôt, Local	115	Ditto.
Sindh Book Depôt, Provincial	115	...
24. Medical—		
Medical Establishment—		
Superintendence	118	Ditto.
Reserve Medical Subordinates (a)	119	
Hospitals and Dispensaries, Provincial—		
Presidency Hospitals and Dispensaries	119	Bombay.
Sanitation and Vaccination, Provincial—		
Special Vaccination Establishment (a)	124	...
Medical School and College—		
Grant Medical College	125	Ditto.
Chemical Examiner	128	Ditto.
25. Political—		
Political Agents—Agency Establishments	129	As noted in the Estimate.
Refugees and State Prisoners	136	
Expenditure against the Revenue of Berbera and Bulhar—		
Political and other Establishments	137	Berbera and Bulhar.
Expenditure against the Revenue of Zaila—		
Political and other Establishments	139	Zaila.
26. Scientific and other Minor Departments—		
Public Observatories	141	Bombay.
Experimental Cultivation—		
Experimental Farms	142	Khandesh and Hyderabad.
Agricultural Experiments (a)	142	
Inspector of Factories	142	Bombay.
Veterinary Charges—		
Veterinary College and School	143	Bombay & Poona.
Botanical and other Public Gardens	144	Poona.
Registration of Railway Traffic	145	
Provincial Statistics	145	
Miscellaneous—		
Reporter on the Native Press	146	Bombay.
30. Stationery and Printing—		
Stationery Office at the Presidency	151	Bombay.
Government Presses	151	As noted in the Estimate.
32. Miscellaneous—		
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees—		
Civil & Military Examn. Committees	154	Bombay.
Donations for Charitable Purposes, Local (a)	155	...
Charges on account of European Vagrants—		
Government Work-house Estabt.	155	
Petty Establishments—		
Provincial: Aqueduct Establishment	156	Satara.
Fire Engine Establishment		
Elephant Estabt. of W. Bhil Agent (a)	156	Khandesh.
Secretary, Cantonment Committee	156	Kirkee.
Other Miscellaneous Estabt. (a)	156	Bombay.
Travellers' Bungalows, Local (a)	156	

(a) Numerical strength of these establishments is not given in the Estimate.

Statement showing the numerical strength of the Sanctioned

Reference Number.	DISTRICTS.	3.—LAND REVENUE.																	6.—STAMPS.			
		CHARGES OF DISTRICT ADMINISTRATION.														ALLOWANCES TO DIST. AND VILLAGE OFFICERS, LOCAL.			SUPERINTENDENCE			
		General Establishments.								Sub-Divisional Establishments.				Kanungo Establishments.		Village Officers' Cess Establishment			District Establishments.			
		Officers.					Establishment			Officers.		Establishment										
		Collectors and Magistrates.	Assistant Collectors.	Supernumerary Assistant Collectors.	Statutory Civilians.	Deputy Collectors and Magistrates.	Treasury Accountants.	Clerks.	Servants.	Mamlatdars and Mukhtiarkars.	Vahivatdars.	Clerks.	Servants.	Circle Inspectors.	Servants.	Supervising Tapedars.	Tapedars.	Kotars.	Clerks.	Servants.	Official Vendor.	Reference Number.
1	Ahmedabad	1	1	7	1	2	1	42	35	7	1	79	145	...	...	...	...	...	4	1	1	1
2	Bombay	1	1	...	...	...	1	16	20	...	...	...	...	...	...	...	...	...	...	...	...	2
3	Broach	1	1	1	1	2	1	26	23	5	1	62	121	...	...	...	...	...	...	...	...	3
4	Kaira	1	2	1	1	2	1	55	61	10	3	116	214	..	...	...	...	...	...	...		4
5	Panch Mahals	1	1	1	...	...	...							...	...	...	...	...	...	...	...	5
6	Surat	1	...	3	...	2	1	46	32	8	1	96	165	...	...	...	...	...	...	...	...	6
7	Thána	1	2	2	1	2	1	47	34	10	3	113	185	...	...	...	...	...	1	...	...	7
8	Ahmednagar	1	1	1	..	3	1	43	32	11	..	110	210	...	...	...	...	...	1	1	...	8
9	Khandesh	1	3	3	..	4	1	63	40	16	6	216	363	..	—	...	...	...	2	...	...	9
10	Nasik	1	1	3		4	1	44	31	12	...	127	228	...	...	...	...	...	2	...	...	10
11	Poona	1	2	3	1	1	1	49	27	9	3	98	249	...	...	...	...	...	3	...	...	11
12	Satara	1	2	3	1	2	1	49	37	11	2	136	242	...	...	...	...	...	2	...	...	12
13	Sholapur	1	2	1	1	3	1	36	23	7	..	78	133	...	...	..	...	...	1	...	...	13
14	Belgaum	1	1	5	...	2	1	33	31	7	3	81	161	...	...	...	...	...	1	...	...	14
15	Bijapur	1	1	1	...	2	1	27	28	9	1	87	182	40	20	...	...	...	1	...	...	15
16	Dharwar	1	2	3	.	1	1	44	34	10	3	111	202	39	...	...	...	...	1	...	...	16
17	Kanara	1	1	2	..	1	1	34	44	8	3	101	178	...	—	...	...	...	1	...	...	17
18	Kolaba	1	...	2	...	1	1	32	19	6	2	72	121	...	...	...	...	...	1	...	...	18
19	Ratnagiri	1	2	2	1	2	1	39	27	9	2	126	204	...	...	...	...	...	1	...	..	19
20	Hyderabad	1	...	3	..	4	1	55	40	13	..	104	146	...	...	33	188	221	1	...	...	20
21	Thar & Parkar	...	..	...	..	1				7	.	56	52	...	...	5	19	24	...	...	...	21
22	Kurrachee	1	3	1	1	4	1	43	36	13	2	98	147	...	...	19	106	125	2	...	...	22
23	Shikarpur	1	2	3	1	3	1	51	43	18	..	110	150	...	...	42	252	294	...	...	...	23
24	Upper Sindh	1(a)	1	...	...	1		12	11					...	...	9	45	54	...	..	...	24
25	Kathiawar	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	25
	TOTAL	23	32	51	10	49	21	886	708	206	30	2,177	3,798	79	20	108	610	718	26	2	1	

Reference Number.	AGENCIES.	4.—OPIUM.			
		OPIUM AGENCIES AND ESTABLISHMENTS.			
		Establishment.			
		Inspectors.	Warehouse and Gate-keepers.	Clerks.	Servants.
1	Ahmedabad	...	...	1	1
2	Bombay	2	3	2	8
	TOTAL	2	3	3	9

(a) Deputy Commissioner.

Establishments in each District, included in the Budget Estimate for 1890-91.

Reference Number.	DISTRICTS AND AGENCIES.	7.—EXCISE. COLLECTORS', COMMISSIONERS', AND CANTONMENT MAGISTRATES' ESTABLISHMENTS. DISTRICT ESTABLISHMENTS. Distillery Establishment. Supervisors.	Inspectors.	Gaugers.	Clerks.	Servants and Guards.	Boat Establishment.	Collector's Office Establishment. Superintendent.	Clerks.	Servants.	12.—REGISTRATION. SUPERINTENDENCE. Officers. Inspectors.	Establishment. Clerks.	Servants.	DISTRICT CHARGES. Officers. Registrar, Special Sub-Regrs. & Vil. Regr.	Establishment. Village Registrars (D. A. Relief Act.)	Clerks.	Servants.	Reference Number.
1	Ahmedabad	...	6	...	...	10	...	...	1	...	...	...	...	7	...	2	1	1
2	Bombay	...	...	...	...	...	...	...	...	...	...	...	...	(d) 1	...	31	7	2
3	Broach	...	6	...	...	...	...	...	...	...	...	...	...	6	...	2	1	3
4	Kaira	...	7	...	...	...	...	...	1	...	...	...	...	9	...	2	1	4
5	Panch Mahals	...	8	...	...	2	...	...	...	...	...	...	...	4	...	1	...	5
6	Surat	...	14	...	2	1	...	...	1	9	...	...	...	8	...	2	1	6
7	Thâna	...	44	5	...	5	...	...	1	...	...	...	...	11	...	2	1	7
8	Ahmednagar	...	5	...	...	...	...	...	...	...	1	...	1	11	41	14	1	8
9	Khandesh	...	32	...	1	56	...	...	3	...	...	...	...	18	...	2	2	9
10	Nasik	...	11	...	...	...	...	...	1	...	...	...	...	11	...	2	1	10
11	Poona	...	7	...	...	...	...	...	1	...	1	...	1	11	57	14	1	11
12	Satara	...	6	...	...	...	...	...	...	...	1	...	1	11	51	14	1	12
13	Sholapur	...	8	...	...	...	...	...	...	...	1	...	1	7	22	10	1	13
14	Belgaum	...	6	...	...	...	...	...	1	...	...	...	...	9	...	2	1	14
15	Bijapur	...	9	...	...	...	...	...	1	...	...	...	...	8	...	2	1	15
16	Dharwar	...	10	...	...	...	...	...	1	...	...	...	...	11	...	2	1	16
17	Kanara	...	17	...	...	...	...	...	...	...	...	...	...	9	...	2	1	17
18	Kolaba	...	23	2	...	2	4	...	...	...	...	...	...	7	...	2	1	18
19	Ratnagiri	...	16	...	...	4	...	...	...	...	...	...	...	10	...	2	1	19
20	Hyderabad	...	3	...	2	3	...	...	1	...	...	...	...	1	...	1	1	20
21	Upper Sindh Frontier	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	21
22	Thar and Parkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	1	22
23	Kurrachee	...	1	...	...	...	...	...	...	...	...	...	...	1	...	3	2	23
24	Shikarpur	...	1	...	...	...	...	...	...	...	...	...	...	1	...	1	1	24
25	Aden	...	1	1	...	20	...	...	...	...	...	...	...	...	...	1	1	25
26	Disa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	26
27	Kathiawar Agency	...	...	...	...	...	...	1	2	5	...	...	...	...	...	...	...	27
28	Mahikanta "	...	...	...	...	...	...	...	2	4	...	...	...	...	...	...	...	28
29	Palanpur "	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	29
30	Collector of Salt Revenue (Uran and Bhandup)	2	1	3	4	53	...	...	...	...	...	...	...	...	...	...	...	30
	TOTAL	2	242	11	9	156	4	1	18	19	8(a)	13(b)	14(c)	172	171	120	32	

Reference Number.	CIRCLES AND DIVISIONS.	11.—FOREST. B.—ESTABLISHMENTS. Officers. Conservators.	Deputy Conservators.	Assistant Conservators.	Sub-Assistant Conservators.	Sub. Forest and Depôt Estabt. Rangers.	Foresters.	Guards.	Office Estabt. Clerks.	Servants.	Reference Number.
	NORTHERN CIRCLE—										
1	Direction	1	...	...	...	...	...	...	11	7	1
2	Ahmednagar	...	1	...	...	2	9	197	6	4	2
3	Khandesh (East)	...	1	...	...	2	11	179	6	4	3
4	Khandesh (West)	...	1	...	...	2	8	209	7	6	4
5	Nasik	...	1	...	1	4	10	289	6	4	5
6	Panch Mahals	...	...	1	...	2	3	105	5	4	6
7	Poona	...	2	...	1	5	6	257	6	6	7
8	Satara	...	1	1	2	1	13	232	7	6	8
9	Sholapur	...	...	1	...	...	7	112	5	4	9
10	Surat	...	2	...	...	2	3	61	6	4	10
11	Thâna (North)	...	1	...	1	4	3	220	8	8	11
12	Thâna (South)	...	...	1	1	1	7	255	8	8	12
13	Working Plans	...	1	...	...	...	...	...	..	...	13
	TOTAL NORTHERN CIRCLE	1	11	4	6	25	80	2,116	81	65	
	SOUTHERN CIRCLE—										
14	Direction	1	...	...	...	...	...	...	9	6	14
15	Belgaum	...	1	1	1	3	9	143	6	7	15
16	Bijapur	...	...	1	...	...	2	74	3	3	16
17	Dharwar	...	1	...	...	1	7	99	4	4	17
18	Kanara (C. D.)	...	...	2	2	1	7	81	7	8	18
19	Kanara (N. D.)	...	1	...	...	4	6	101	6	7	19
20	Kanara (S. D.)	...	1	...	1	1	5	80	6	7	20
21	Kolaba	...	1	...	...	...	7	208	5	4	21
22	Ratnagiri	...	...	1	...	...	4	45	3	3	22
	TOTAL SOUTHERN CIRCLE	1	5	5	4	10	47	831	49	49	
	SINDH CIRCLE—										
23	Direction	1	...	...	...	...	...	...	4	5	23
24	Jurruck	...	...	1	...	1	3	48	3	3	24
25	Hyderabad	...	...	...	1	3	2	62	4	3	25
26	Noushara	...	...	...	1	...	5	62	3	3	26
27	Sukkur	...	...	...	1	1	8	134	5	3	27
	TOTAL SINDH CIRCLE	1	...	1	3	5	18	305	19	17	
	GRAND TOTAL	3	16	10	13	40	145	3,253	149	131	

(a) Including 4 Inspectors, *viz.*, 1 for each of the 1st, 2nd, 3rd and Sindh Divisions.
(b) Nine for Inspector General and 1 for each of the 4 divisions.
(c) Includes 6 servants for Inspector General, and 1 for each of the 4 Divisional Inspectors and District Inspectors for Village Registration Offices.
(d) Registrar.

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	15 POST OFFICE.					18.—GENERAL ADMINISTRATION.				19A.—LAW AND JUSTICE.—															
		District Post Establishments.					General Establishment of Local Funds.				Law Officers.		Civil and Sessions Courts.													
							Collector's Estabt.		Local Board's Estabt.		Mofussil Establishments.		District and Sessions Judges.					Subordinate Judges.			Process Serving Establishment.					
													Officers.		Establishment.			Officers.	Establishment.		District Courts.		Subordinate Judge's Courts.		Collectors' Offices.	
		Superintendent and Inspectors.	District Clerks.	Village Post Masters and Postmen.	Village Postmen.	Runners and Peons.	Clerks.	Servants.	Clerks.	Servants.	Officers.	Clerks.	Civil and Sessions Judges.	Joint & Assistant Judges.	Nazirs.	Clerks.	Servants.	Subordinate Judges.	Clerks.	Servants.	Clerks.	Process Servers.	Clerks.	Process Servers.	Clerks.	Process Servers.
1	Ahmedabad	1	1	...	22	...	6	2	...	...	1	2	1	2	1	32	22	7	37	25	1	6	20	100	7	...
2	Bombay	...	...	1	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	Broach	...	...	...	17	...	5	1	...	...	1	...	...	1	1	...	6	4	28	20	1	2	27	73	9	...
4	Kaira	...	...	...	...	...	5	1	7	...	1	2	...	...	...	9	...	4	59	35	...	...	32	122	7	...
5	Panch Mahals	...	...	...	...	...	2	...	...	...	1	...	...	...	...	...	...		...	...	...	...			...	...
6	Surat	1	1	...	16	...	5	1	...	...	1	2	1	...	1	16	14	4	33	20	3	6	23	64	1	...
7	Thána	1	...	...	26	...	6	...	13	2	1	...	1	1	2	20	16	9	42	30	3	8	27	101	...	...
8	Ahmednagar	1	1	...	21	...	3	...	14	...	1	1	1	...	1	17	12	7	51	55	7	12	40	155	1	...
9	Khandesh	1	1	...	62	...	8	1	16	16	1	...	1	...	1	17	12	11	78	45	2	2	51	208	3	14
10	Nasik	1	1	...	37	...	6	1	2	12	1	...	1	...	1	12	10	6	46	30	2	3	41	109	3	8
11	Poona	1	...	...	35	...	4	...	...	...	1	2	1	1	1	18	12	7	79	40	...	3	...	104	1	...
12	Satara	1	1	...	16	...	6	1	11	11	1	...	1	1	1	21	17	9	59	55	4	10	37	157	1	...
13	Sholapur	...	1	1	27	2	4	...	2	3	1	1	1	...	1	17	15	6	33	30	1	4	16	58	...	...
14	Belgaum	1	1	2	40	...	4	...	8	1	1	1	1	...	1	15	12	4	29	21	1	2	9	70	...	...
15	Bijapur	1	1	2	29	2	5	...	...	...	1	...	...	1	1	4	5	3	22	15	1	4	6	50	...	...
16	Dharwar	1	1	3	32	...	5	2	11	11	1	...	1	...	1	13	12	4	29	20	2	4	11	70	...	...
17	Kanara	1	1	3	33	9	5	1	4	...	1	...	1	...	1	13	12	5	20	20	2	2	10	65	...	...
18	Kolaba	...	...	...	8		5		6	...	1	...	...	...	...	...	...	2	32	20	...	...	20	85	...	...
19	Ratnagiri	1	1	5	33	...	4	...	9	10	1	1	1	1	1	20	16	10	94	40	...	4	...	23	...	...
20	Hyderabad	...	...	...	...	14	4	1	...	...	1	1	1	...	1	7	7	4	17	20	2	12	8	47	...	...
21	Thar and Parkar	...	...	...	...	...	2	1	...	...	...	...	...	...	...	8	8	...			...	...			...	...
22	Kurrachee	...	...	...	...	...	3	...	...	...	1	...	1	...	1	1	8	3	10	15	1	5	6	22	...	...
23	Shikarpur	...	...	...	...	...	3	1	2	...	1	2	1	...	1	7	9	5	29	25	2	18	8	56	...	...
24	Upper Sind Frontier	...	...	...	...	21	2	...	...	...	...	...	...	...	...	7	...	...			...	...			...	...
25	Aden	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
26	Khaira and Rewakantha	1	1	1	25	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
27	Rajkot (Kathiawar)	...	...	...	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
28	Postmaster Genl.'s Office	(a)2	4	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	16	17	18	499	54 (b)	102	14	105	66	21	15	16	8	19	272	225	114	833	581	35	107	392	1739	33	22

Reference Number.	DISTRICTS.	20.—PO																									
		Railway Police.				Superintendence.					District Executive Force.															
		North-Western Railway.				Officers.		Establishment			District Police.												Hospital Charges.		Harbour Police.		
											Officers.				Establishment.												
		Chief Constables.	Head Constables.	Constables.	Temporary Establishment.	Inspector General.	Inspector and Personal Asst.	Clerks. (c)	Servants.	Commissioner's Establishment.	Supdts.	Assistant Supdts.	Probationers.	Inspectors.	Chief Constables.	Head Constables.	Constables.	European Constables.	Mounted Police.	Clerks. (d)	Servants.	Apothecary and Hospital Assistants.	Servants.	European Sergt.	Head Constables.	Constables.
1	Ahmedabad	...	...	...	...	...	...	...	...	...	1	1	...	3	12	206	884	...	108	10	4	1	3		...	...
2	Broach	...	...	...	...	...	...	...	...	...	1	...	...	2	6	73	326	...	26	6	...	...	...		...	...
3	Kaira	...	...	...	...	...	...	...	...	...	1	...	...	1	9	130	531	...	34	7	4	...	...		...	...
4	Panch Mahals	...	...	...	...	...	...	...	...	...	1	...	1	2	5	38	211	...	39	9	6	...	...		...	...
5	Surat	...	...	...	...	...	...	...	...	3	1	...	...	2	10	126	589	...	31	7	4	...	...		...	...
6	Thána	...	...	...	...	...	...	...	...	...	1	1	...	2	13	129	690	...	...	14	4	...	...		...	...
7	Ahmednagar	...	...	...	...	...	...	...	...	...	1	...	...	2	13	95	541	...	30	14	5	...	...		...	...
8	Khandesh	...	...	...	...	...	...	...	...	...	1	2	...	3	24	129	651	...	94	21	8	(e)2	3		...	...
9	Nasik	...	...	...	...	...	...	...	...	...	1	...	...	2	16	115	602	...	32	7	4	...	...		...	...
10	Poona	...	...	...	...	1	2	11	8	3	1	1	1	2	15	154	814	...	28	12	5	...	...		...	...
11	Satara	...	...	...	...	...	...	...	...	...	1	...	...	2	15	161	782	...	17	10	5	...	...		...	...
12	Sholapur	...	...	...	...	...	...	...	...	...	1	...	...	1	9	91	454	...	16	7	4	...	...		...	...
13	Belgaum	...	...	...	...	...	...	...	...	3	1	...	...	2	11	107	554	...	16	7	5	...	...		...	...
14	Bijapur	...	...	...	...	...	...	...	...	...	1	...	...	1	10	92	524	...	26	15	5	...	...		...	...
15	Dharwar	...	...	...	...	...	...	...	...	...	1	...	...	2	12	121	683	...	25	8	4	...	...		...	...
16	Kanara	...	...	...	...	...	...	...	...	...	1	...	...	2	10	100	595	...	...	12	5	...	...		...	...
17	Kolaba	...	...	...	...	...	...	...	...	...	...	...	1	1	6	73	377	...	...	8	...	...	...		...	...
18	Ratnagiri	...	...	...	...	...	...	...	...	...	1	...	...	2	12	111	643	...	...	8	4	...	...		...	...
19	Hyderabad	...	...	...	...	...	...	...	...	...	1	...	1	5	16	111	637	...	116	32	8	...	...		...	...
20	Kurrachee	2	13	110	15	...	...	...	...	...	1	...	1	5	21	135	875	6	112	21	8	...	...	1	17	18
21	Shikarpur	3	11	115	...	...	...	...	...	...	1	...	1	5	20	142	669	...	133	12	6	...	...		...	...
22	Upper Sindh Frontier		2	11	...	...	...	...	...	...	1	...	1	1	5	18	114	...	81	8	3	...	...		...	...
23	Thar and Parkar	...	...	...	...	...	...	...	...	...	...	...	...	1	3	39	171	...	230	11	4	...	...		...	...
24	Aden	...	...	...	...	...	...	...	...	...	...	...	...	2	2	17	169	...	15	2	...	...	...	...	3	23
	TOTAL	5	26	236	15	1	2	11	8	9	21	5	7	53	275	2,513	13,086	6	1,209	275	105	3	6	1	20	41

(a) Includes 1 Superintendent' drawing allowance.
(b) Includes 35 for Sindh.
(c) Includes 1 Translator.
(d) Includes 1 Schoolmaster.
(e) Of which 1 is an apothecary.

in each District, included in the Budget Estimate for 1890-91—continued.

COURTS OF LAW.											19B.—LAW AND JUSTICE—JAILS.									
COURTS OF SMALL CAUSES.					CRIMINAL COURTS.						DISTRICT JAILS.								LOCK-UPS.	
MOFUSSIL COURTS.					GENERAL ESTABLISHMENT.		JUDICIAL ESTABLISHMENT.				OFFICERS.		CLERICAL ESTABLISHMENT.	WARDER ESTABLISHMENT.			MENIAL AND OTHER ESTABLISHMENTS.	HOSPITAL CHARGES.	MENIAL, &c.,—ESTABLISHMENTS.	
Officers.		Establishment.			Establishment.		Officers.		Establishment.											
Judges.	Registrars.	Clerks.	Bailiffs.	Servants.	Clerks.	Servants.	City Magistrates.	Cantonment Magistrates.	Clerks.	Servants.	Superintendents.	Jailors and Deputy Jailors.	Clerks.	Chief and Head Warders.	Assistant Warders.	Matrons, &c.	Menials. (a)	Hospital Assistants.	Menials.	Reference Number.
1	...	23	20	7	1	2	1	2	10	9	2	3	4	5	9	1	53	3	1	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
...	...	...	...	...	10	...	...	...	...	...	...	1	...	1	...	...	3	...	...	3
...	...	...	...	...	18	...	...	...	...	...	1	1	2	1	2	...	13	1	...	4
...	...	...	...	...		...	...	...	...	...	...	2	...	...	1	...	2	...	...	5
1	1	17	10	7	7	...	1	...	3	...	1	1	2	2	3	...	18	1	...	6
...	...	...	...	...	6	...	...	...	...	...	1	1	3	3	7	1	26	1	1	7
...	...	...	...	...	6	...	...	1	4	6	...	1	...	...	3	...	3	...	...	8
...	...	...	...	...	3	...	...	...	...	...	1	2	2	2	6	...	21	1	1	9
...	...	...	...	...	2	...	...	2	3	4	...	2	...	2	...	...	2	...	...	10
1	1	30	22	7	...	...	1	1	20	27	...	1	...	...	3	...	1	...	...	11
...	...	...	...	...	5	...	...	...	...	...	...	1	...	...	1	...	5	...	...	12
...	...	...	...	...	2	...	...	...	...	...	...	1	...	3	...	...	3	...	...	13
...	...	...	...	...	15	...	...	1	3	5	...	1	...	3	...	...	3	...	...	14
...	...	...	...	...	17	...	...	...	...	...	1	1	2	1	3	...	13	1	1	15
...	...	...	...	...	16	...	...	...	...	...	1	1	2	2	5	...	23	1	2	16
...	...	...	...	...	5	...	...	...	...	...	1	2	2	2	3	...	13	1	...	17
...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	1	...	...	18
...	...	...	...	...	5	...	...	...	...	...	1	3	2	2	3	...	13	1	...	19
...	...	...	...	...	4	...	...	1	2	3	2	8	4	3	14	...	25	2	...	20
...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	21
1	1	5	4	5	8	4	1	1	7	6	1	3	2	2	5	...	17	1	...	22
...	...	...	...	...	31	5	1	...	7	8	1	2	2	2	2	...	21	1	...	23
...	...	...	...	...	6	...	1	1	...	...	...	1	...	...	...	...	...	...	...	24
...	...	...	...	...	...	...	...	...	...	...	1	1	1	1	4	...	13	1	...	25
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26
...	...	...	...	...	...	...	...	...	...	...	1	1	1	1	2	...	7	1	...	27
4	3	75	56	26	167	11	6	10	59	68	16	47	31	38	76	2	299(a)	17	6	

LICE.

MUNICIPAL & CANTONMENT POLICE.					VILLAGE POLICE.		SPECIAL POLICE.																			
					LOCAL.		MOWASIS AND BHILS.																	CAMEL LEVY.		
							Bhil Corps Establishment.							Mowasis Establishment.							Bhil-Namnuk Establishment.						
Inspector.	European Constables.	Chief Constables.	Head Constables.	Constables.	Police Patels.	Pagris or Village Trackers.	Chief Constables.	Jemadars.	Havildars.	Naiks.	Privates.	Buglers.	Recruit Boys.	Mewas Chief.	Jemadars.	Rakhwaldars.	Naiks.	Havildar.	Sepoys.	Constables.	Sowars.	Rakhwaldars.	Jemadars.	Sepoys.	Subadar and Jemadars.	Duffadars and Naiks.	Sowars.	Reference Number.
...	...	1	5	32	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
...	...	...	...	..	...	...	3	5	19	36	423	2	...	...	..	...	.	...	...	..	...	...	...	...	...	...	...	4
...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6
...	...	1	1	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
...	...	...	...	2	...	...	5	5	35	62	674	3	26	1	2	1	4	1	23	27	14	37	2	6	...	...	...	8
...	...	...	1	9	...	...	...	...	...	...	...	...	...	...	...	106	.	...	...	...	...	...	...	...	...	...	...	9
1	4	2	14	102	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12
...	...	...	2	17	..	...	...	...	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
...	...	...	...	...	...	...	...	...	...	...	...		...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	14
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17
...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18
...	...	...	2	13	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	19
...	...	...	...	...	...	68	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	95	20
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	21
..	...	...	6	16	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22
...	...	...	...	...	48	51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(b)4	19	105	23
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
1	4	4	31	208	48	119	8	10	54	98	1,097	5	26	1	2	107	4	1	23	27	14	37	2	6	4	19	219	

(a) Includes 1 Jail Teacher.
(b) Of which 1 is a Subadar.

Statement showing the numerical strength of the Sanctioned Establishments

22.—EDU

Reference Number.	DIVISIONS AND DISTRICTS.	INSPECTION. Officers. Inspectors.	Deputy Inspectors.	Sub-Deputy Inspectors.	Establishment. Clerks.	Servants.	Local Fund establ.	GOVERNMENT COLLEGES, GENERAL. Arts Colleges. Officers. Principals.	Professors.	Lecturers.	Establishment. Masters and Teachers.	Superintendents.	Clerks.	Hospital Assistant.	Servants.	GOVT. COLLEGES, PROFESSIONAL. Law Colleges. Officers. Professors.	Lecturer.	Estbt. Servant.
	NORTHERN DIVISION.																	
1	Ahmedabad	1	1	2	11	9	1	...	...	...	...	...	...	...	...	...	...	...
2	Kaira	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...
3	Broach	...	1	1	2	3	...	...	...	...	...	...	...	...	...	...	...	...
4	Panch Mahals	...	1	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...
5	Surat	...	1	2	3	4	...	...	...	...	...	...	...	...	...	...	...	...
6	Thâna	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...
7	Baroda	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	CENTRAL DIVISION.																	
8	Khandesh	...	1	3	3	5	...	...	...	...	...	...	...	...	...	...	...	...
9	Ahmednagar	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...
10	Nasik	...	1	1	2	3	...	...	...	...	...	...	...	...	...	...	...	...
11	Poona	1	2	2	13	9	1	1	4	1	3	2	1	1	11	...	1	...
12	Sholapur	...	1	1	2	3	...	...	...	...	...	...	...	...	...	...	...	...
13	Satara	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...
14	Bombay	...	2	...	...	2	...	1	8	1	2	1	1	...	14	3	...	1
	SOUTHERN DIVISION.																	
15	Kolaba	...	1	1	2	3	...	...	...	...	...	...	...	...	...	...	...	...
16	Ratnagiri	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...
17	Belgaum	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...
18	Kanara	...	1	1	2	3	...	...	...	...	...	...	...	...	...	...	...	...
19	Dharwar	1	1	2	10	8	1	...	...	...	...	...	...	...	...	...	...	...
20	Bijapur	...	1	2	2	4	...	...	...	...	...	...	...	...	...	...	...	...
	SINDH DIVISION.																	
21	Kurrachee	1	1	...	7	9	1	...	...	...	...	...	...	...	...	...	...	...
22	Upper Sindh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23	Shikarpur	...	1	1	2	4	...	...	...	...	...	...	...	...	...	...	...	...
24	Thar and Parker	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25	Hyderabad	...	1	1	2	4	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	4	24	33	76	(a) 99	4	2	12	2	5	3	2	1	25	3	1	1

Reference Number.	DISTRICTS.	23.—ECCLESIASTICAL. ECCLESIASTICAL ESTABLISHMENTS. Church of England. Officers. Bishop Archdeacon.	Secretary and Registrar.	Senior Chaplains.	Junior Chaplains.	Allowances to Clergymen & Marriage Registrars.	Estabt. Clerks, Sextons, &c.	Servants.	Church of Scotland. Officers. Chaplains.	Establishment. Clerks, Sextons, &c.	Servants.	Church of Rome. Officers. Allowance to Priests.	Estbt. Clerks and Sextons.	Servants.	Cemetery Establishment. Care-takers.	24.—MEDICAL. MEDICAL ESTABLISHMENT. District Medical Officers. Officers. Brigade-Surgeons and Surgeons Major.	Surgeons.	HOSPITALS AND DISPENSARIES—PROVL. Mofussil Hospitals and Dispensaries. Officers. Assistant Surgeons.	Apothecaries.	Hospital Assistants.	Establishment. Native Medical Pupils.	Compounders and Dressers.	Servants.	Reference Number.
1	Ahmedabad	...	...	1	2	...	2	5	...	...	...	...	...	1	7	1	...	1	...	1	2	1	18	1
2	Bombay Presy.	2	1	...	...		2	3	1	...	2	...	...	...	...	...	...	...	...	...	...	...	...	2
	Bombay Dists.	...	...	5	2	...	5	12	...	...	...	...	...	...	3	(b) 2	...	...	...	...	...	...	...	
3	Broach	...	...	...	...	...	...	1	...	...	...	...	...	...	1	1	...	...	...	2	2	...	6	3
4	Kaira	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	2	...	...	5	3	...	11	4
5	Surat	...	...	...	...	...	...	1	...	...	...	...	...	...	2	1	1	1	...	2	2	...	15	5
6	Thâna	...	...	...	...	...	...	3	...	...	...	41	1	...	3	2	(c) 1	3	...	2	3	1	9	6
7	Ahmednagar	...	...	1	...	...	...	1	...	...	...	...	...	...	2	1	...	...	...	2	2	...	8	7
8	Khandesh	...	...	...	...	...	...	...	...	...	...	...	...	...	2	1	...	...	...	2	2	...	10	8
9	Nasik	...	...	...	1	1	2	3	...	...	...	1	...	...	3	1	...	...	...	2	2	...	9	9
10	Poona	...	...	1	3	...	3	7	2	2	5	1	1	...	11	1	1	1	1	2	...	4	45	10
11	Satara	...	...	1	...	...	...	1	...	...	...	1	...	1	2	2	(c) 1	...	...	2	2	...	12	11
12	Sholapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	...	5	12
13	Belgaum	...	...	1	...	1	1	2	...	...	...	...	...	...	2	1	...	...	...	2	2	...	10	13
14	Bijapur	...	...	...	...	...	...	...	...	...	...	...	...	...	2	1	...	...	...	1	1	1	5	14
15	Dharwar	...	...	...	1	...	...	1	...	...	...	...	...	...	1	1	...	...	...	2	2	...	10	15
16	Kanara	...	...	...	...	...	...	1	...	...	...	...	...	...	1	1	...	...	...	2	2	...	7	16
17	Kolaba	...	...	...	1	...	...	...	...	...	...	2	...	...	...	...	...	1	...	...	...	1	3	17
18	Ratnagiri	...	...	...	...	...	...	2	...	...	...	1	...	...	2	1	...	...	...	3	2	1	11	18
19	Hyderabad	...	...	...	1	...	1	1	...	...	...	...	...	...	1	1	...	...	...	2	...	...	4	19
20	Kurrachee	...	...	...	1	...	1	3	1	1	1	...	...	...	6	1	...	1	1	1	2	2	10	20
21	Shikarpur	...	...	...	...	1	...	1	...	...	...	...	...	...	3	...	(d) 3	1	...	5	6	...	16	21
22	Aden	...	...	...	2	...	2	2	...	...	...	...	...	...	2	...	...	...	1	1	...	...	12	22
23	Kathiawar	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	23
24	Baroda	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	24
25	Nasirabad	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
26	Bhuj	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	26
	TOTAL	2	1	10	15	9	19	54	4	3	8	47	2	2	59	20	9	9	3	43	39	11	236	

(a) Includes 2 temporary men. (b) Includes 1 Brigade Surgeon.
(c) Superintendent on allowances. (d) Includes 1 Medical Officer drawing allowance for Civil Duty.

in each District, included in the Budget Estimate for 1890-91—continued.

CATION.

GOVERNMENT SCHOOLS, GENERAL.										GOVERNMENT SCHOOLS, SPECIAL—PROVINCIAL.						GOVERNMENT SCHOOLS, SPECIAL—LOCAL.					MISCELLANEOUS.			Reference Number.
Secondary Schools.						Primary Schools.				Training Schools.						Industrial Schools.					Translators at the Educational Dept.—Provl.			
Officers.			Establishment.			Provincial.		Local.		Officers.			Establishment.								Officers.	Estabt.		
Principal and Vice-Principal.	Lady Superintendent.	Head Masters.	Masters and Teachers.	Clerks.	Servants.	Masters.	Servant.	Masters and Teachers.	Servants.	Principals.	Lady Superintendents.	Head Master.	Masters, &c.	Clerks.	Servants.	Superintendent.	Masters and Teachers.	Artificers and Maistries.	Clerks.	Servants.	Translators.	Clerks and Exhibitoners.	Servants.	
...	...	1	29	1	5	4	...	557	10	1	1	...	20	1	12	...	...	...	...	...	1	2	...	1
...	...	1	17	...	7	...	...	694	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
...	...	1	17	...	3	...	...	497	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
...	...	...	...	...	...	...	...	206	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4
...	...	1	27	1	4	...	...	840	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5
...	...	1	19	...	3	...	...	317	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6
...	...	...	...	...	...	6	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
...	...	1	8	...	3	...	...	609	17	...	...	...	8	1	9	...	...	...	...	...	...	...	...	8
...	...	...	...	...	...	...	...	418	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9
...	...	1	14	...	2	...	...	391	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
...	1	1	36	1	6	...	...	385	9	1	1	...	20	2	4	...	...	...	...	...	1	1	1	11
...	...	1	17	...	4	...	...	304	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12
...	...	1	14	...	2	...	...	446	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
2	...	1	64	3	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14
...	...	...	...	...	...	...	...	224	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15
...	...	1	10	...	2	...	...	353	11	...	...	...	...	...	...	1	14	3	3	3	...	...	...	16
...	...	1	17	...	5	...	...	460	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17
...	...	1	11	...	3	...	...	290	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18
...	...	1	18	...	5	...	...	684	25	1	...	...	10	1	7	...	...	...	...	...	1	...	...	19
...	...	...	10	...	1	...	...	401	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20
...	...	...	18	...	4	...	...	99	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21
...	...	...	...	...	...	...	...	76	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22
...	...	1	11	...	3	...	...	215	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
...	...	...	...	...	...	...	...	50	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
...	...	1	11	...	4	...	...	179	10	1	...	...	7	...	5	...	...	...	...	...	...	...	...	25
2	1	18	368	6	81	10	1	8,695	265	4	2	...	65	5	37	1	14	3	3	3	3	3	1	

24.—MEDICAL—*contd.*

OFFICES.	SANITATION AND VACCINATION—PROVINCIAL.											
	Officers.						Establishment.					
	Sanitary Commissioner.	Deputy Sanitary Commissioners.	Health Officer.	Port Surgeon.	Superintendent of Vaccination.	Assistant to Sanitary Commissioner.	Inspectors.	Assistant Superintendents of Vaccination.	Vaccinators.	Clerks.	Servants.	Steam Launch Establishment of Health Officer.
Bombay.												
Sanitary Commissioner	1	...	...	...	...	1	...	...	...	10	7	...
Health Officer, Bombay	...	...	1	...	...	...	...	...	...	1	2	5
Deputy Sanitary Commissioner, W. R. D.	...	1	...	...	...	...	6	...	...	13	11	...
Ditto ditto, C. R. D.	...	1	...	...	...	...	6	...	...	11	11	...
Ditto ditto, S. R. D.	...	1	...	...	...	...	4	...	...	10	9	...
Ditto ditto, E. S. R. D.	...	1	...	...	...	...	5	...	...	8	10	...
Ditto ditto, Sindh, R. D.	...	1	...	...	...	...	6	...	...	7	11	...
Superintendent, Presidency Circle	...	...	...	...	1	...	...	...	...	...	...	...
Ditto, W. G. Circle	...	...	...	...	1	...	...	2	2	2	8	...
Aden.												
Port Surgeon	...	...	...	(a) 1	...	...	...	...	...	...	...	...
Total	1	5	1	1	2	1	27	2	2	62	69	5

(a) Salary debitable partly to Government and partly to the Aden Port Fund.

Statement showing the numerical strength of the Sanctioned Establishments in each District, included in the Budget Estimate for 1890-91—continued.

Reference Number.	DISTRICTS.	24.—MEDICAL—*contd.*											26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.					32.—MISCELLANEOUS.	45.—CIVIL WORKS.					Reference Number.
		SANITN. & VACCINATION.		MEDL. SCHOOL AND COLLEGE.				LUNATIC ASYLUM.					VETERINARY CHARGES.					PETTY ESTABLISHMENTS.	IN CHARGE OF CIVIL OFFICERS—LOCAL.					
		LOCAL.		MEDICAL SCHOOLS.									GOVERNMENT BULL AND STALLION CHARGES.											
				Officers.		Establishment.		Officers.		Establishment.			Officers.	Establishment.					Cost of collection of Local P. W. Revenue.		Establishments (Local.)			
		Vaccinators.	Servants.	Superintendents.	Teachers or Assistant Surgeons.	Medical Pupils.	Servants.	Superintendents.	Apothecary and Hospital Assistants.	Compounder and Dresser and Clerks.	Servants and Warders.	Matron, Overseers and Stewards.	Superintendent, Breeding Operations.	Clerks.	Brander and Farriers.	Inspectors.	Servants.	Travellers Bungalow Establishment—Provincial. (Servants.) Farriers.	Ferry Toll Establishment.	Road Toll Establishment.	Overseers and Matrirs.	Servants.	Roadside Trees Establishment.	
1	Ahmedabad	13	12	1	3	15	2	1	1	...	19	...	...	...	1	1	...	4	1	19	5	...	...	1
2	Broach	6	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	4	...	...	2
3	Bombay	...	...	...	...	...	...	1	(a)1	(b)2	65	(c)4	...	...	...	...	...	...	...	...	...	...	...	3
4	Kaira	11	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	7	3	...	1	4
5	Panch Mahals	7	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	1	5
6	Thâna	13	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	1	...	3	3	...	6
7	Ahmednagar	15	14	...	...	...	...	...	...	...	...	...	...	...	1	1	...	8	95	...	5 (h)	...	...	7
8	Khandesh	27	25	...	...	...	...	...	...	...	...	...	...	...	1	1	...	6	...	...	19	1	...	
9	Surat	10	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16	11	3	...	9
10	Násik	12	12	...	...	...	...	...	...	...	...	...	...	...	...	...	4	10	8	...	12	...	...	10
11	Poona	16	15	1	2	28	5	1	1	...	19	...	1	3	(d)2	2	19	9	13	...	8	1	...	11
12	Satara	21	21	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14	...	...	...	...	...	12
13	Sholapur	13	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	7	...	...	13
14	Belgaum	16	15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12	...	...	1	...	...	14
15	Bijapur	14	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	9	1	...	15
16	Thar and Parker	8	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	16
17	Sikarpur	17	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	273	17
18	Dharwar	19	18	...	...	...	...	1	1	...	9	...	...	...	...	1	...	8	...	...	11	...	...	18
19	Kanara	14	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	34	3	...	4	...	...	19
20	Kolaba	12	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	...	...	6	...	...	20
21	Ratnagiri	16	15	...	...	...	...	1	1	1	25	...	...	...	...	...	...	1	...	...	(g)5	1	...	21
22	Hyderabad	14	13	1	2	...	...	1	1	...	21	...	...	...	...	...	3	...	33	...	...	...	...	22
23	Kathiawar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	23
24	Baroda	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	24
25	Kurrachee	12	11	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	30	1	67	25
26	Upper Sindh Frontier	5	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26
	TOTAL	311	288	3	7	43	7	6	6	3	158	4	1	3	5	(e) 7	(f) 27	129	154	48	144	11	342	

(a) Apothecary. (b) One is Compounder and Dresser. (c) Include 1 Matron. (d) 1 Brander. (e) Of these 6 are for Provincial and 1 for Local. (f) Of these 2 are for Provincial and 25 for Local. (g) 1 Fitter. (h) One is Clerk.